

*Information Paper*



**Australian  
Bureau of  
Statistics**

NEW ISSUE

# **International Merchandise Trade Statistics**

## **1996 Revision of Commodity Classifications**

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**INFORMATION PAPER  
INTERNATIONAL MERCHANDISE TRADE STATISTICS  
1996 REVISION OF COMMODITY CLASSIFICATIONS**

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**AUSTRALIAN BUREAU OF STATISTICS**

**CATALOGUE NO. 5488.0**

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### INQUIRIES

• for further information about the 1996 revision of commodity classifications in international merchandise trade statistics, please contact Mr Chris Lumb, International Trade Section on (06) 252 6172.

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## SUMMARY

On 1 July 1996, a large number of changes will be made to commodity codes used in the clearance of goods into and out of Australia. The reasons for these changes are summarised below, and described in greater detail later in this Information Paper. These changes will not only affect individuals and organisations involved in the shipment of goods, i.e. importers, exporters, their agents and customs brokers, but also users of statistics on international merchandise trade.

2. There are two basic commodity classifications used in Australia for recording international merchandise trade: the Combined Australian Customs Tariff and Statistical Nomenclature (also referred to as the Customs Tariff, or just Tariff); and the Australian Harmonized Exports Commodity Classification (also referred to as the AHECC). The Tariff is used for classification of imports and maintained by the Australian Customs Service (ACS). The AHECC is used for classification of exports and maintained by the Australian Bureau of Statistics (ABS).

3. Both Australian classifications are based on the World Customs Organisation's (WCO) system of classification for declaration of goods shipped between countries. This system is known as the Harmonized Commodity Description and Coding System (HCDCS), also referred to as the 'Harmonized System' (HS).

4. Members of the WCO have agreed in principle to implement extensive changes to the Harmonized System with effect from 1 January 1996. Australia, however, will defer implementing these changes until 1 July 1996 in order to co-ordinate WCO's changes with changes to the domestic Tariff.

5. The WCO's changes – which are described in more detail later in this Information Paper – relate to about 10%

of commodities in the Harmonized System. As far as is practicable, the ABS will ensure that the impact of these changes on users of international merchandise trade statistics is minimised.

6. The purpose of this Information Paper is:

- to explain the structure of the current commodity classifications used in Australia for recording international merchandise trade;
- to explain how and why these classifications will be changed;
- to provide a summary of the areas of the classification which will be affected (refer Appendix A);
- to indicate which of these areas have sufficient trade to make investigation of further dissections viable (refer Appendix B); and
- to provide, upon request, more detailed information on specific areas of change (refer Appendix C and Order Form at the end of this Information Paper).

7. The ABS invites readers of this Information Paper to provide comments on any issues they would like to raise concerning the proposed changes. It would be appreciated if these comments could be provided by 15 September 1995 to enable them to be taken into account in finalising the revised classifications. In February 1996, the ABS will release the revised classifications in the form of a report detailing the statistical codes which will be operative in the Tariff and AHECC from 1 July 1996.

## Background

8. This Information Paper has been written for:

- importers;
- exporters;
- customs brokers;
- freight forwarders; and
- users of Australian Bureau of Statistics (ABS) international merchandise trade statistics.

9. It provides a summary of the changes being made at the international level to the Harmonized System (HS), as well as the consequential changes to domestic classifications. These changes will affect all individuals and organisations who are either:

- involved in importing or exporting goods; or
- using Australian Bureau of Statistics (ABS) statistics on this trade.

## Overview of Australia's international merchandise trade statistics

10. Australia's international merchandise trade statistics, produced by the ABS, are based on information provided to the ACS by importers, exporters, international carriers and their agents. This information is supplied to the ABS by the ACS and is used to produce statistics on merchandise:

- imports;
- import clearances; and
- exports.

11. The information available includes:

- detailed commodity information;
- value of goods;
- quantity of goods;
- gross weight of goods (by commodity for exports and in total for imports);
- overseas countries
  - country of origin for imports and import clearances;
  - country of destination for exports;
- overseas ports
  - port of loading for imports and import clearances;
  - port of discharge for exports;

- Australian States and ports
  - State of discharge and State of final destination for imports and import clearances;
  - State of origin and State of loading for exports;
- country groups such as APEC, ASEAN, OECD and EU;
- mode of transport;
- nature of entry details;
- import duty rates and amount of duty paid on goods cleared for Australian consumption (import clearances); and
- nature of tariff reported in import clearances.

12. International trade statistics are aggregated on a monthly basis and disseminated in a number of formats and media. Details of the available outputs and their prices may be obtained from the ABS International Trade Client Services Section, telephone (06) 252 7496.

## Commodity classifications based on the Harmonized System

13. The Harmonized System is a broad classification system of approximately 5,000 6-digit headings which are used for classifying goods involved in international trade. First introduced on 1 January 1988, it has subsequently been adopted by most trading nations, including Australia. It provides international statistical and administrative comparability of trade information.

14. At present, Australia expands the basic Harmonized System to produce two different, but comparable classifications. These classifications are the Combined Australian Customs Tariff and Statistical Nomenclature (also referred to as the Customs Tariff, or Tariff); and the Australian Harmonized Exports Commodity Classification (also referred to as the AHECC).

15. These extensions to the Harmonized System exist:

- for customs purposes, to differentiate between imported goods grouped under a single 6-digit Harmonized System code. Such differentiation is generally driven by the need to impose varying import duty rates on similar goods. This is achieved by adding 2 digits to the Harmonized System code, giving an 8-digit code. This extension to the Harmonized System code is maintained by the ACS.
- for statistical purposes, to provide a finer level of detail. This is achieved by adding 2-digit statistical codes to the combination of Harmonized System and ACS 8-digit codes for imports, and solely to the 6-digit Harmonized System codes for exports. These statistical codes are maintained by the ABS.



## Proposed changes to commodity classifications

16. The Harmonized System is subject to ongoing review to ensure it:

- reflects newly-developed commodities and changes in the types of commodities traded;
- meets administrative requirements (e.g. for the General Agreement on Tariffs and Trade); and
- minimises the burden on data providers by requesting only the level of detail that is administratively and statistically relevant.

17. Accordingly, the WCO (formerly the Customs Cooperation Council) implements changes to Harmonized System in order to:

- clarify the existing nomenclature;
- delete subheadings where the level of international trade is not sufficiently high to warrant their retention;
- regroup in one subheading like products which are presently separated into a number of different subheadings; and
- reflect changes in technology and new product development.

18. While the Harmonized System is reviewed by the WCO on a systematic, rolling basis, major changes are implemented only every four years. The first set of major changes was made on 1 January 1992 and impacted almost exclusively on the Explanatory Notes used to interpret the Harmonized System. The only change to make an obvious impact on Australia's international trade classifications was the amalgamation of a code in the chemicals area with one of its neighbours. The code in question recorded low trade.

19. The next round of major changes to the Harmonized System is scheduled by the WCO for implementation internationally on 1 January 1996. By contrast with the 1992 changes, the 1996 changes affect roughly 10% of the codes in the Harmonized System.

20. For several reasons, Australia will defer implementation of these changes until 1 July 1996. This deferral will enable Australia to:

- co-ordinate the international changes with changes in domestic duty rate differentials being phased out on that date;
- co-ordinate with other anticipated amendments to the Customs Tariff Act, which will involve changes being made by the ACS to a number of import classifications at the domestic level; and

- meet the expectations referred to in the May 1994 Commonwealth Government White Paper on Employment and Growth, *Working Nation*.

21. The changes proposed to the Customs Tariff for domestic purposes reflect changes to Australia's tariff policy in certain areas. As a result, a number of existing tariff items required for ACS purposes will become redundant in 1996. This will occur through the phasing out of import duty on some goods, and/or the equalisation of duty rates payable on imports from different countries. The ACS will therefore take this opportunity to remove redundant domestic splits.

22. These international and domestic changes will necessarily impact upon the international trade commodity classifications used by the ABS resulting, for some commodities, in loss of detail, or increase in detail, or shift in scope.

23. The tables in both Appendix A, *Commodities affected by proposed changes*, and Appendix B, *6-digit Harmonized System codes with annual trade of \$2 million or more*, take into account all the changes, regardless of whether they are international or domestic. The ABS has also prepared more detailed inventories of the international and domestic changes. These are available to interested readers, free of charge, and may be obtained by completing the order form which appears at the end of this Information Paper.

## Creation of statistical codes

24. The way in which statistical codes are applied to the imports and exports classifications is described in the following two examples.

### *Imports Example*

25. The Harmonized System currently prescribes that '...gelatin...and gelatin derivatives; isinglass; [and] other glues of animal origin...' be classified to 3503.00. For imports, ACS, via the Tariff, prescribes that gelatin be segregated from other products within this grouping. This is achieved by adding '10' to the Harmonized System code for gelatin (making its code 3503.00.10) and '90' to the Harmonized System code for other products within the grouping (i.e. 3503.00.90). A regime of duties is then applied to the former by ACS while the latter is free from duty.

26. Beyond this point, ABS differentiates – to meet statistical users' needs – between edible and inedible gelatin. This is achieved by adding two statistical codes to the 8-digit code for gelatin: '/05' is used for edible gelatin and '/06' for inedible gelatin. The resultant, complete Tariff codes are 3503.00.10/05 and 3503.00.10/06 respectively, as shown on the next page.

Reference Number	Statistical Code	Goods	Duty Rate
3503		GELATIN (INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF 3501:	
3503.00.10		---Gelatin	8%
	05	Edible	
	06	Other (including technical grades and photographic gelatin)	
3503.00.90	07	Other	Free

#### Exports Example

27. For exports, statistical codes are added directly by ABS to the 6-digit Harmonized System base. In the case of gelatin, isinglass etc, there has been no requirement to differentiate between the products in this grouping, so the HS code 3503.00 is extended to 3503.00.00. However, an example of a dissection at this level appears in Chapter 49

(Printed books, newspapers etc) under *Calendars of any kind, printed, including calendar blocks*. While the Harmonized System does not differentiate, and there is no ACS dissection for exports, a split has been introduced at the statistical code level to distinguish between calendars of paper/paperboard (with the statistical code '10'), wood ('20') and other ('90'), as shown below.

Reference Number	Statistical Code	Goods
4910		CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS:
4910.00		
	10	- Of paper or paperboard
	20	- Of wood
	90	- Other

#### How and when statistical codes are changed

28. The ABS periodically reviews the requirements for statistical codes. The main circumstances under which these reviews take place are outlined below.

#### *Changes arising from World Customs Organisation's reviews*

29. Users of international merchandise trade statistics will be affected by the 1996 WCO changes outlined above. Where data continuity at a fine level of classification is of concern, users are invited to make submissions to the ABS on the commodities they are interested in. The ABS may then conduct Classification Feasibility

Studies (CFSs) to determine what measures may be viable and appropriate to address the concern.

30. The ABS will waive charges for CFSs initiated because of the 1996 Harmonized System changes provided that relevant requests are received by 15 September 1995. Otherwise the requests will enter the normal stream of CFSs attracting base charges of \$1,725 each.

31. The ABS will not investigate cases where levels of trade are low. This applies to about 44% of the import codes and 67% of the export codes affected by the 1996 changes. Harmonized System codes with levels of trade which are sufficient to warrant investigation are listed at Appendix B of this Information Paper.

32. For a CFS to be successful, in part or in full, it must meet the criteria detailed in paragraph 34 in regard to significance of trade, ease of interpretation and confidentiality.

#### *Changes to ACS tariff items*

33. As ABS statistical codes for imports are based on 8-digit ACS tariff items, any change to tariff items or the interpretation of them necessitate changes to ABS codes.

#### *User-initiated requests*

34. Users of statistics routinely request that existing classification structures be split to provide greater detail on specific commodities. When such a request is made, the ABS conducts a CFS before introducing the new dissection to ensure that the dissection meets certain criteria. These criteria include:

- significance of trade in newly specified items (ie an expectation that trade per item per year will at least climb to, if not exceed \$A1 million);
- ease of interpretation of proposed classification structures; and
- minimising risks of creating items likely to be confidentialised at a later time.

35. The ABS seeks reimbursement for costs associated with conducting CFSs. Further, while the majority of CFSs are successful in part or in whole, the ABS cannot guarantee outcomes.

#### *Errors in existing classifications*

36. The ABS will amend statistical codes wherever structural errors are identified. Examples of such errors include:

- mismatched units of quantity (eg kilograms is the unit prescribed within the classification while in the industry the commodity is generally measured in square metres); and
- overlap (eg a specific commodity could be accurately reported under two different classifications).

#### *ABS-initiated changes*

37. The ABS may close up statistical codes in extreme cases where misreporting at the statistical code level results in data quality problems. This is not generally done, however, unless repeated liaison with importers or exporters fails to rectify data quality problems.

38. The ABS may also close up statistical codes where levels of trade are so low as to cast doubt on:

- the statistical reliability of aggregate data for those codes; and
- the cost/benefit of measuring data for commodities of lesser significance.

39. Such changes are usually only made where levels of trade for specific codes fall below \$A1 million per year,

and other changes are being made to the same general area of the classification.

#### **Australian Customs Service (ACS) review of imports codes**

40. While the proposed changes to the Harmonized System in 1996 may move goods between subheadings (whether new or redefined), in most cases they will not alter any duty rates which might prevail on those goods. However, in a minority of cases, relocating certain commodities to new groups will, by inference, dictate new duty regimes for the moved goods. In addressing this, the ACS will take into account the need for conformity with the Harmonized System. The ACS will also liaise with the Department of Foreign Affairs and Trade to ensure that binding rates of duty under the General Agreement on Tariffs and Trade are preserved.

41. The ACS is taking the opportunity presented by the review of the Harmonized System to rewrite the Customs Tariff Act. This will result in a simplification of duty rates currently applied to imports from 'preference' countries. These countries are:

- Developing Countries (as designated under the Australian System of Tariff Preferences, and comprising:
  - those countries extended a 5% tariff margin of preference over industrialised countries; and
  - those countries for which the margin of preference is being progressively phased-out, with that process starting on 1 July 1993;
- Forum Island Countries (refer Schedule 1 of the Tariff); and
- New Zealand, Papua New Guinea, Canada, Hong Kong, Republic of Korea, Singapore and Taiwan.

42. The Customs Tariff will be revised to remove domestic splits that duplicate new Harmonized System splits and to remove redundant phasing rates of duty (the phasing regime for most goods will have concluded by 1996). These changes will enable the Customs Tariff to be reprinted in a more compact form.

43. The ACS plans to produce a comprehensive concordance showing the current and new classification for all reclassified goods and a draft Bill showing the new Tariff and Schedules as they will appear in 1996.

#### **Effects of proposed changes on classification structures**

44. Changes at the international 6-digit level of the Harmonized System will necessarily have implications for all domestic extensions of those 6-digit codes (i.e. 8- and 10-digit imports codes, and 8-digit exports codes). A Harmonized System code scheduled for change on 1 July 1996 can be affected in one of the following ways:

- *Removal* – The code may simply be removed from its current position and placed elsewhere in the Harmonized System, eg 1519.11 (stearic acid) is to be removed from Chapter 15 (*Animal or vegetable fats and oils and their cleavage products; prepared*

*edible fats; animal or vegetable waxes*) and relocated in Chapter 38 (*Miscellaneous chemical products*) as 3823.11.

- *Combination* – The code may – on account of low levels of trade internationally – be combined with neighbouring codes, e.g. 9025.20 (barometers, not combined with other instruments) is to be combined with the existing code 9025.80 (other instruments).
- *Dissection* – The code may be further dissected to provide greater detail at the Harmonized System level, e.g. 5603.00 (non-woven fabrics) is to be dissected into eight new 6-digit codes which classify goods by weight, and by whether or not they are man-made.
- *Combination and subsequent dissection* – The code may be combined with other codes and the result might be dissected totally differently, e.g. codes 4010.10, 4010.91 and 4010.99 (rubber belting currently classified by whether it is 'V-belting', wider than 20 cm or other) are to be combined. They will then be dissected into seven new 6-digit codes focusing on whether the belting is 'conveyor' or 'transmission', and its composition.
- *Change in Explanatory Notes* – The classification of a commodity(ies) in a code(s) may effectively be moved due to changes in interpretations provided in the Explanatory Notes which accompany the Harmonized System. For example, Explanatory Note 1(e) for Section XI will be expanded to exclude dental floss from that Section. The result of this action will mean that dental floss, currently classified in 5402.10, 5402.32 or 5402.41 depending on the characteristics of the yarn, will be classified to 3306.20 (a new code, 'Yarn used to clean between the teeth (dental floss)').
- *ACS dissection* – ACS and the Department of Industry, Science and Technology are examining the changes to determine where it will be necessary to subdivide new or revised Harmonized System codes in order to preserve existing duty rates, eg for allyl alcohol. Allyl alcohol is currently classified in 2905.21 and is free of duty. This code is to be abolished due to low trade. Allyl alcohol will fall to 2905.29, a dutied code. In order to preserve existing duty rates, 2905.29 will be dissected to 2905.29.10 for allyl alcohol and 2905.29.90 for other unsaturated monohydric alcohols.
- *ACS removal of redundant splits* – The ACS will be removing redundant splits from the Tariff. For example, kidney beans and white pea beans, 0713.33, are currently divided into those intended for cultivation (0713.33.10) and those intended for consumption (0713.33.90). This division exists because historically they were subject to different rates of duty. As the different duty rates no longer exist, the '10' and '90' will be replaced by '00' and the division will no longer exist.
- *Units of quantity* – Units of quantity will need to be reviewed wherever existing codes are merged and/or split. Newly-created statistical codes are assigned standard units of quantity (UQs). A piece of machinery would generally be assigned the UQ 'No' (i.e. number); a fluid, such as wine, 'L' (litres); and a solid, such as rice 'Kg' (kilos). Commodities shipped in bulk might be assigned

'T' (Tonnes). In some instances, UQs are set to 'NR' (not recorded). The reason for this is that a mixture of commodities may be covered by the classification in question, and quantifying the mixture may be meaningless.

45. The ABS undertakes to examine, where requested, all significant instances where data which are currently available might be lost through broadened or changed scope of Harmonized System codes, and removal of redundant splits in the Tariff. Requests received under these circumstances will be attended to within the framework described in paragraphs 29 to 32.

### Confidentiality

46. The legislation relating to the ABS, which makes provision for the protection of confidential data, is:

- the *Census and Statistics Act 1905*; and
- Ministerial Determinations under the *Census and Statistics Act 1905*, Statutory Rules 1983, No 19, Statutory Rules 1985, No 191 and Statutory Rules 1994, No. 465.

47. Specific areas of the legislation are relevant to the release of statistics on international merchandise trade that are derived wholly or in part from Customs documents. Clause 2 of the 1983 Ministerial Determination provides that these statistics:

'may, with the approval in writing of the Statistician, be disclosed except where –

- (a) in the case of information relating to a person, being an individual – that person;
- (b) in the case of information relating to an official body – the responsible Minister in relation to that official body; or
- (c) in the case of information relating to an organization other than an official body – a responsible officer of that organization,

has shown that such disclosure would be likely to enable the identification of that particular person or organization.'

48. At the time of preparing this Information Paper, release of statistics on approximately 150 import and 90 export commodity codes is restricted. It will be difficult to assess whether there will be a continued need for these restrictions until several months' data have been collected under the revised classification structures. Until that time, the ABS will handle specific cases – on an interim basis – as indicated below.

- *Broadened scope* – Where existing codes are effectively amalgamated, being replaced by a single code with broader scope, this process will provide increased concealment of a claimant's data. This may enable the ABS to reduce the level of suppression applied to data while still adequately protecting the claimant's data.

- *Narrowed scope* – Where an existing code is subdivided, two distinctly different possibilities will arise. The first of these is that a claimant's trade may fall proportionally to each new code. In this situation, carrying over existing restrictions would be appropriate. Alternately a claimant's trade may fall in varying proportions to each new code, signifying that some new codes may need additional suppression, others less.

49. To date, the ABS has identified only 36 current classification codes which are likely to be affected by the changes to the Harmonized System. All affected claimants will be sent a copy of this Information Paper.

50. For greater detail on confidentiality, refer to the ABS Information Paper, *International Merchandise Trade and Shipping Statistics Australia: Data Confidentiality* (Catalogue No. 5487.0).

#### **Effects on commodity classifications other than the Harmonized System**

51. While the most detailed statistics on Australia's international trade are available according to the codes of the Tariff and the AHECC, statistics are also available compiled according to broader classifications. Such classifications include:

- the Standard International Trade Classification 3rd Revision (SITC Rev 3);
- the classification of Broad Economic Categories (BEC); and
- the Australian and New Zealand Standard Industrial Classification (ANZSIC).

52. SITC Rev 3 is published by the United Nations (UN). Maps from 5-digit commodities in the SITC – with the exception of some petroleum products – to the 6-digit commodities identified in the Harmonized System are also published by the UN. Petroleum products are mapped at the most detailed domestic Harmonized System level. As the proposed classification changes are principally driven from the Harmonized System 6-digit level, there will necessarily be changes to the HS/SITC Rev 3 maps. These are being considered by the UN and will be carried through to new maps/concordances between SITC Rev 3 codes and Tariff and AHECC codes.

53. At this stage, it is considered unlikely that Harmonized System changes will have a major impact on the remaining classifications. By and large, Harmonized System changes are too fine to have implications for the less-detailed classifications. The ABS expects to have maps/concordances between the Harmonized System and all other classifications used in international trade statistics available after February 1996.

#### **Further information and submissions**

54. The ABS invites comments from individuals and organisations who are likely to be affected by these changes. If additional dissections are being sought for inclusion in the revised classifications, submissions should include details of:

- whether the request relates to imports or exports or both;
- the specific area of the classification;
- the statistical codes required; and
- the justification for those codes.

55. The ABS will assist individuals and organisations wishing to make submissions. It would be appreciated if comments, including submissions, could be provided by 15 September 1995 to:

The Director  
International Trade Section  
Australian Bureau of Statistics  
PO Box 10  
Belconnen ACT 2616

56. This will enable the ABS to take them into account in finalising the domestic extensions of the Harmonized System in the revised classifications. In February 1996, the ABS will release the revised classifications in the form of a report detailing the statistical codes which will be operative in the Tariff and AHECC from 1 July 1996.

57. For further information about the proposed changes, readers can:

- write to, or telephone the officers named below; or
- send in the order form appearing on the last page of this Information Paper, to obtain detailed inventories of proposed changes to particular Harmonized System Chapters.

#### **ABS implications**

Mr Chris Lumb  
International Trade Section  
Australian Bureau of Statistics  
PO Box 10  
Belconnen ACT 2616

phone (06) 252 6172  
fax (06) 252 7438

#### **ACS implications**

Mr Nick Blackaby  
Tariff Legislation  
Australian Customs Service  
5 Constitution Ave  
Canberra ACT 2600

phone (06) 275 6506  
fax (06) 275 6147

**APPENDIX A: Commodities affected by proposed changes**

The following is a Chapter by Chapter summary of areas which will be affected by the 1996 Harmonized System changes. It is provided as a rough guide to assist readers identifying whether or not the changes will affect them. For example, an importer monitoring statistics on imports of live ornamental fish (imports codes 0301.10.00/01 and /02) can identify Chapter 3 as their area of interest. They can locate Chapter 3 in the list below, establish that only trout and Pacific salmon are affected by the changes, and conclude that continuity of statistics on imports of live ornamental fish will not be affected.

CHAPTER 1	LIVE ANIMALS Poultry
CHAPTER 2	MEAT AND EDIBLE MEAT OFFAL Poultry
CHAPTER 3	FISH AND CRUSTACEANS etc. Trout, Pacific salmon
CHAPTER 4	DAIRY PRODUCE; etc. Butter, other fats and oils derived from milk, dairy spreads
CHAPTER 5	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED Guts, bladders and stomachs of animals (other than fish)
CHAPTER 6	LIVE TREES AND OTHER PLANTS; etc. Mushroom spawn
CHAPTER 7	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS Potatoes, sweet potatoes, manioc (cassava)
CHAPTER 8	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS Coconuts, brazil and cashew nuts, melons, kiwifruit
CHAPTER 9	COFFEE, TEA, MATE AND SPICES Coffee
CHAPTER 10	CEREALS No changes
CHAPTER 11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN Flour and meal of various vegetables
CHAPTER 12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER Seaweeds and other algae (frozen)
CHAPTER 13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS Extracted oleoresins
CHAPTER 14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED Vegetable hair
CHAPTER 15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES Industrial monocarboxylic fatty acids, acid oils, industrial fatty alcohols, glycerol
CHAPTER 16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES Poultry
CHAPTER 17	SUGARS AND SUGAR CONFECTIONERY Lactose and lactose syrup

**APPENDIX A: Commodities affected by proposed changes – continued**

CHAPTER 18	<b>COCOA AND COCOA PREPARATIONS</b> Food preparations containing cocoa
CHAPTER 19	<b>PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS</b> Food preparations containing cocoa, prepared cereal foods
CHAPTER 20	<b>PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS</b> Sauerkraut; vegetables preserved by sugar, roots and tubers (frozen), seaweeds and other algae (frozen), "muesli" type preparations
CHAPTER 21	<b>MISCELLANEOUS EDIBLE PREPARATIONS</b> Extracts, essences and concentrates of coffee; dairy spreads; odoriferous preparations used in the manufacture of beverages; alcoholic preparations
CHAPTER 22	<b>BEVERAGES, SPIRITS AND VINEGAR</b> Compound alcoholic preparations, vodka, liqueurs and cordials
CHAPTER 23	<b>RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER</b> Maize (corn) germ
CHAPTER 24	<b>TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES</b> No changes
CHAPTER 25	<b>SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT</b> Sulphur, earths and stone
CHAPTER 26	<b>ORES, SLAG AND ASH</b> Manganese ores; waste and scrap ash/residue used for the recovery of precious metal
CHAPTER 27	<b>MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES</b> No changes
CHAPTER 28	<b>INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPEs</b> Tin chlorides, triammonium phosphates, bismuth carbonate, potassium permanganate
CHAPTER 29	<b>ORGANIC CHEMICALS</b> Several changes through the chapter
CHAPTER 30	<b>PHARMACEUTICAL PRODUCTS</b> Veterinary vaccines
CHAPTER 31	<b>FERTILISERS</b> Reference to Heading 3823 changed to 3824 in Explanatory Note 3(c), which refers to cultured potassium chloride crystals
CHAPTER 32	<b>TANNING OR DYEING EXTRACTS</b> Tanning extracts of vegetable origins, pigments and preparations based on titanium dioxide, putty
CHAPTER 33	<b>ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS</b> Extracted oleoresins; odoriferous preparations used in the manufacture of beverages; dental floss
CHAPTER 34	<b>SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS etc.</b> Amended reference to Heading numbers in Explanatory Note 5 Exclusion (a)

**APPENDIX A: Commodities affected by proposed changes – continued**

CHAPTER 35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES Egg and milk albumin
CHAPTER 36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS No changes
CHAPTER 37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS Photographic film and paper, unexposed
CHAPTER 38	MISCELLANEOUS CHEMICAL PRODUCTS Salts of rosin and resin acids, industrial monocarboxylic fatty acids and alcohols, acid oils, perhalogenated acyclic hydrocarbons, diagnostic or laboratory reagents
CHAPTER 39	PLASTICS AND ARTICLES THEREOF Polyvinyl acetate and alcohol; diagnostic or laboratory reagents; waste, parings and scrap
CHAPTER 40	RUBBER AND ARTICLES THEREOF Conveyor belts or belting
CHAPTER 41	RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER Full grains and full grain splits
CHAPTER 42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) Restructuring of Explanatory Note 2 to include more detail on articles of 4202 and 4203 which have parts of, or are clad with, precious metal, pearls, or precious or semi-precious stones
CHAPTER 43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF No changes
CHAPTER 44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL Wood in the rough, sawn or chipped, veneer, particle board, plywood
CHAPTER 45	CORK AND ARTICLES OF CORK No changes
CHAPTER 46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK Rewording of Explanatory Note 1 to clearly illustrate the term 'plaiting materials'
CHAPTER 47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD Pulps of fibres derived from waste and scrap paper or paperboard
CHAPTER 48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD Paper used in the manufacture of various products eg newsprint, toilet or facial tissues, Carbon paper and Self-Copy paper; paper impregnated or coated with diagnostic or laboratory reagents
CHAPTER 49	PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS AND PLANS No changes
CHAPTER 50	SILK No changes
CHAPTER 51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC No changes



**APPENDIX A: Commodities affected by proposed changes – *continued***

CHAPTER 52	<b>COTTON</b> Cotton yarn; change in definition of 'denim'
CHAPTER 53	<b>OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN</b> No changes
CHAPTER 54	<b>MAN-MADE FILAMENTS</b> Dental floss; fabrics consisting of mixtures of textured and non-textured polyester filaments
CHAPTER 55	<b>MAN-MADE STAPLE FIBRES</b> No changes
CHAPTER 56	<b>WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF</b> Nonwovens, whether or not impregnated, coated, covered or laminated
CHAPTER 57	<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS</b> No changes
CHAPTER 58	<b>SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY</b> Tulles and other net fabrics; lace
CHAPTER 59	<b>IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE</b> Transmission or conveyor belts or belting of textile material whether or not impregnated, coated, covered or laminated with plastics
CHAPTER 60	<b>KNITTED OR CROCHETED FABRICS</b> No changes
CHAPTER 61	<b>ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED</b> Mittens and mits impregnated, coated or covered with plastics or rubber; amendment of Explanatory Note 3(a) defining 'suit'
CHAPTER 62	<b>ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED</b> Amendment of Explanatory Note 3(a) defining 'suit'
CHAPTER 63	<b>OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b> Flexible intermediate bulk containers; other sacks and bags used for packing
CHAPTER 64	<b>FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES</b> Snowboard boots
CHAPTER 65	<b>HEADGEAR AND PARTS THEREOF</b> No changes
CHAPTER 66	<b>UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF</b> No changes
CHAPTER 67	<b>PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR</b> No changes
CHAPTER 68	<b>ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS</b> Cement or concrete pipes; articles of stone or other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat)

**APPENDIX A: Commodities affected by proposed changes – continued**

- CHAPTER 69 CERAMIC PRODUCTS**  
Ceramic wares for laboratory, chemical or other technical uses having a hardness equivalent to 9 or more on the Mohs scale
- CHAPTER 70 GLASS AND GLASSWARE**  
Non-reflecting layers in glass of 7003 through 7005; glass containers; glass fibres (including strands, rovings, and woven fabrics of rovings)
- CHAPTER 71 NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**  
Pearls, natural or cultured; waste and scrap of precious metal or of metal clad with precious metal
- CHAPTER 72 IRON AND STEEL**  
Numerous changes to codes and some descriptions of various iron and steel products
- CHAPTER 73 ARTICLES OF IRON OR STEEL**  
Casing, tubing and drill pipes used in drilling for oil and gas; cloth, grill, netting and fencing
- CHAPTER 74 COPPER AND ARTICLES THEREOF**  
Cloth; table, kitchen, household articles, pot scourers and scouring or polishing pads; copper waste and scrap of primary cells, primary batteries and electric accumulators
- CHAPTER 75 NICKEL AND ARTICLES THEREOF**  
Nickel waste and scrap of primary cells, batteries and electric accumulators
- CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF**  
New Subheading Note 2, giving further definition of 'wire'; pot scourers and other table, kitchen or household articles
- CHAPTER 78 LEAD AND ARTICLES THEREOF**  
Lead waste and scrap of primary cells, primary batteries and electric accumulators
- CHAPTER 79 ZINC AND ARTICLES THEREOF**  
Zinc waste and scrap of primary cells, primary batteries and electric accumulators
- CHAPTER 80 TIN AND ARTICLES THEREOF**  
Tin foil, powders and flakes
- CHAPTER 81 OTHER BASE METALS; CERMETS; ARTICLES THEREOF**  
Cadmium waste and scrap of primary cells, primary batteries and electric accumulators
- CHAPTER 82 TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL**  
Metal parts for circular saw blades; rock drilling or earth boring tools; handles of base metal for knives
- CHAPTER 83 MISCELLANEOUS ARTICLES OF BASE METAL**  
No changes
- CHAPTER 84 NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF**  
Turbines for marine propulsion; pumps for liquids; machinery for various uses including filtering, printing, metal work, sealing/labelling bottles, glassware, electronic calculating, beverage vending, computers, robots, air conditioning
- CHAPTER 85 ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**  
Static converters; primary cells, primary batteries, electric accumulators, and waste and scrap thereof; telephone sets; facsimile machines; modems; pocket-sized cassette players; digital

**APPENDIX A: Commodities affected by proposed changes – continued**

audio type magnetic tape recorders; discs for laser reading systems; recorded magnetic tapes; video cameras; television sets; lamps such as mercury or sodium vapour, metal halide, ultra violet, infra-red and arc-lamps; mechanical seals; tubes such as data/graphic display; cathode ray, microwave; electronic integrated circuits and micro-assemblies; particle accelerators

- CHAPTER 86 RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS  
No changes
- CHAPTER 87 VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF  
Addition of a second paragraph to Explanatory Note 2 explaining the classification of machines and working tools which can be fitted to tractors
- CHAPTER 88 AIRCRAFT, SPACECRAFT, AND PARTS THEREOF  
Spacecraft, paragliders
- CHAPTER 89 SHIPS, BOATS AND FLOATING STRUCTURES  
No changes
- CHAPTER 90 OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF  
Change to Explanatory Note 1(h) to exclude classification of video camera recorders from this chapter; semi-finished lens blanks for spectacles; projectors, photographic apparatus and equipment for photographic laboratories and for drawing of circuit patterns on sensitised semiconductor materials; medical instruments and appliances used in surgical, dental and vet sciences
- CHAPTER 91 CLOCKS AND WATCHES AND PARTS THEREOF  
Watches, clocks
- CHAPTER 92 MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES  
Percussion musical instruments (spelling correction, 'maracas')
- CHAPTER 93 ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF  
No changes
- CHAPTER 94 FURNITURE, BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS  
No changes
- CHAPTER 95 TOYS, GAMES AND SPORT REQUISITES; PARTS AND ACCESSORIES THEREOF  
Amendment of Explanatory Note 1(m) to exclude classification of pumps for liquids, and filtering or purifying machinery for liquids or gases from this chapter
- CHAPTER 96 MISCELLANEOUS MANUFACTURED ARTICLES  
Wood for the manufacture of smoking pipes
- CHAPTER 97 WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES  
Amendment of Explanatory Note 3 to exclude classification of mass-produced reproductions or works of conventional craftsmanship of a commercial character, from 9703 covering 'original sculptures', even if such articles are designed or created by artists.

**APPENDIX B: 6-digit Harmonized System codes with annual trade of \$2 million or more**

This table should be read in conjunction with paragraphs 29 to 32. It lists all codes with trade of at least \$2 million a year (averaged over calendar years 1992, 1993 and 1994). This level of trade is considered sufficient to make Classification Feasibility Studies viable. Those codes marked 'M' have sufficient trade in imports only, while those marked 'X', have sufficient trade in exports only.

For codes not listed, even the simplest two-way dissection would produce categories recording less than \$1 million per year, the minimum threshold for new codes.

020710 X	230690 M	441211 M	710110 X	721890	843049
020741 X		441212 M	710121	722100 M	844350
	250310 M	441221 M	710122	722210 M	845690 X
040500	251329 M	441299 M	711210 M	722220 M	846789 M
	253090 X	442190	711220 X	722230 M	846910 M
060299 X			711290 X	722240	846921 M
	262090 X	480100		722510 M	847010 M
071290 M		480252	720421	722590 X	847029 M
	282739	480260	720429 X	722610 M	847120
080110 M	283699 M	480791 X	720430 X	722790 M	847191
080120 M		480799 M	720449 X	722810 M	847192
080130 M	290340 M	481190	720813	722830 M	847193
080710 X	290490 M	482390	720814	722840 M	847199
081090	292249 M		720821 X	722850 M	847290
	292429 M	520525 M	720822	722860 M	847310
121220	293290 M	520545 M	720823	722990 M	847321 X
	293339 M	520942	720824		847329
130213	293359 M		720832	730420	847330
130214 X	293490 M	540210 M	720833	731411 M	847340
130219 M	293940 M	540232 M	720842 M	731419 X	847520 M
		540241 M	720843 M	731430 M	847611
151911		540760	720912 M		847619 M
151912 X	300239	540771 M	720913	740400	847910
151920	320610	540772 M	720914 X	741810 M	847981
152010 X			720922 M		847982
152090 M	330190 X	560300	720923 M	750800 M	847989
	330210		720924 M		
160239 X		580610 M	720943 M	761510 M	848340
	380690 X		721031 M	761690	848590
170210 M	382200	591110 M	721039 M		
	382310 X		721060 M	780200 X	850230
180690	382340	611610 M	721130 M		850440
	382350 X	611692 M	721141 M	790200 X	850611 M
190110	382390	611693 M	721229 M	790790 M	850613 M
190120			721331		850619
190190	390511 M	630531 M	721341 M	810710 X	850620 M
190410	390519 M	630539 M	721350 M		850710
190490 M	390520 M		721420 X	820231 M	850720 M
	390590 M	640211 M	721440	820232 M	850720 M
200490	391590 X	640291 M	721450	820711	850730 M
200551 M	392190	640391	721510 M	820712	850780 M
200559 M	392690	640411	721520 M	821191 M	850980
200560 M		640419	721590	821192 M	851710
200570 M			721650 M	821193 M	851740
200580	401010 M	681099 M	721690 M		851781
200590	401091		721711	840619 M	851782
200600	401099	690919	721712 M	841350	851991 M
200892	440399 X		721713 M	841360 M	852031 M
200899	440721 M	700311 M	721731	841370	852110
	440723 M	700510 M	721732 X	841381	852190 M
210110	440799	700600 M	721733 X	841582	852390
210690	440820 M	701090		842121	852421
	440890	701910		842489	852422 M
220810 M	441010	701920			
220890					

**APPENDIX B: 6-digit Harmonized System codes with annual trade of \$2 million or more – *continued***

852423	854030 M	854380	903081 M	910211	910591 M
852490	854041 M	854800	903089	910212 M	910599 M
852530	854042 M		903140 M	910219	
852711 M	854049 M	900659 M		910229 M	950699
852810	854211	901020	910111	910299 M	
852820 M	854219	901819	910119	910310 M	
853939 M	854220	902211 M	910129 X	910511 M	
853940 M	854280	902580 M	910199 M	910521 M	

### **APPENDIX C: Sample of Detailed Inventory**

At the next page is a sample of the detailed inventory showing the current and proposed new classification structure for each code in each Harmonized System Chapter. This sample is provided to give readers of this Information Paper an indication of the format and content of information which will be provided should they complete and return the order form at the end of this paper.

On the left hand side of the page is the Tariff as it currently appears for albumoidal substances; modified starches; glues; enzymes. Under the current structure, albumins (including concentrates etc....) are split two ways, into egg albumin (3502.10.00/17) and other albumin (3502.90.00/18).

The Harmonized System codes are being restructured to distinguish dried egg albumin from other egg albumin, and to distinguish between milk albumin and albumins other than milk or egg. The results of the restructure can be seen on the right hand side of the page.

In this particular case, more detail is provided on commodities regardless of any action the ABS may take at the statistical code level.

A concordance between the current 1995 and proposed 1996 Harmonized System code numbers appears at the foot of the page.

COMBINED AUSTRALIAN CUSTOMS TARIFF AND STATISTICAL NOMENCLATURE  
REVIEW OF HS - CURRENT AND NEW CLASSIFICATION STRUCTURES

CURRENT CODE	CURRENT DESCRIPTION	PROPOSED CODES	PROPOSED DESCRIPTIONS (EFFECTIVE 1996)
<u>CHAPTER 35</u>	<u>ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES</u>		
3502	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES:	3502	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES:
<u>3502.10.00/17</u>	-Egg albumin	3502.1	-Egg albumin:
		3502.11.00/19	--Dried
		3502.19.00/20	--Other
		3502.20.00/21	-Milk albumin, including concentrates of two or more whey proteins
<u>3502.90.00/18</u>	-Other	3502.90.00/22	-Other

**HS 10-DIGIT CONCORDANCE**

Current	1996
<u>3502.10.00/17</u>	3502.11.00/19
<u>3502.10.00/17</u>	3502.19.00/20
<u>3502.90.00/18</u>	3502.20.00/21
<u>3502.90.00/18</u>	3502.90.00/22

NB: Underlined codes are to be deleted. New codes/descriptions and amendments are shown in bold type.









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