



HARMONIZED SYSTEM  
REVIEW SUB-COMMITTEE

-  
26<sup>th</sup> Session  
-

NR0330E1

O. Fr.

Brussels, 29 July 2002.

COMPREHENSIVE REVIEW OF THE EXPLANATORY NOTES  
POSSIBLE AMENDMENT OF THE EXPLANATORY NOTES TO  
HEADINGS 61.03 AND 61.04  
(Item III.C.7 on the Agenda)

Reference documents :

NR0239E (RSC/25)  
NR0265E3, Annex E/5 (RSC/25 – Report)  
NC0590E2, Annex F (HSC/29 – Report)  
NR0300E1 (RSC/26)

I. BACKGROUND

1. At its 25<sup>th</sup> Session, the Sub-Committee decided to postpone a full examination of this Agenda item until the next session, to give administrations time to examine in more detail the texts and the revisions proposed.
2. On 25 July 2002, the Secretariat received the following note from the **Swiss** Administration.

II. NOTE BY THE **SWISS** ADMINISTRATION

3. The Secretariat has pointed out that the Explanatory Notes to headings 61.03 and 61.04 do not faithfully reflect the corresponding heading texts, and has therefore put forward a proposed change.

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

File No. 2895

4. We agree with the Secretariat that there is a need to change the existing wording of these Explanatory Notes.
5. In addition to that, another point has also struck us. In Part (B) of the Explanatory Note to heading 61.03, Note 3 (b) to Chapter 61 is repeated almost word-for-word. The result is that in the Explanatory Note to heading 61.03 (for men or boys), it is specified that the ensembles of this heading may not consist of articles of, inter alia, heading 61.08. As heading 61.08 covers women's or girls' garments, this exclusion is self-evident and does not need to be stated. The same situation arises in the Explanatory Note to heading 61.04 (for women or girls) where, in the second paragraph, it is stated that the ensembles of this heading may not consist of articles of, inter alia, heading 61.07 (for men or boys). Similarly, in Part (C) of the Explanatory Note to heading 61.03 (for men or boys), the last sentence also refers to articles of heading 61.02 (for women or girls) as well as articles of heading 61.01 (for men or boys). The same observation applies here as in the previous cases.
6. In our view, this illogicality within the Explanatory Notes is attributable to the fact that entire paragraphs in Note 3 to Chapter 61 are quoted word-for-word from the Explanatory Note to one particular heading, even though Note 3 applies to the articles of two different headings, and those articles are listed by name. As a result, articles of one heading are mentioned - in the quoted text - under another heading.
7. The purpose of the Explanatory Notes is to explain, i.e., to give information additional to that contained in the heading texts and the legal Notes, where needed, and to draw the reader's attention to points which cannot be deduced - or can be deduced only with difficulty - from the texts of the headings and legal Notes.
8. Word-for-word repetitions of the texts of Notes cannot really achieve that purpose. Cross-references to the corresponding Note achieve the same effect while making the Explanatory Notes more user-friendly by scaling them down somewhat.
9. We consider that the problem raised by the Secretariat can be resolved quite simply, by removing the quoted passages from the Explanatory Note concerned (which, compared with others, is already quite detailed).
10. We therefore wish to put forward the following counterproposal to the suggested changes proposed by the Secretariat :

CHAPTER 61.

Page 1055. Heading 61.03. Part (A).

Delete the second and third paragraphs.

Page 1056. Heading 61.03. Part (B).

Delete and substitute :

*B) The ensembles of this heading are defined in Chapter Note 3(b).*

Part (C), final sentence.

Delete and substitute :

The heading does not, however, include anoraks, wind-cheaters, ski-jackets and similar garments of heading **61.01**.

Page 1058. Heading 61.04.

Delete the second paragraph.

Page 1059. Heading 61.04.

Delete the texts reproduced under the two dashes, and the paragraph which follows them.

The exclusion should read as follows :

The heading **excludes** petticoats and slips of (**heading 61.08**).

### III. CONCLUSION

11. The Sub-Committee is invited to take the **Swiss** Administration's comments into consideration when discussing this Agenda item.

---