Circular No. 6/97-Cus.
dated 14/3/97

F.No. 527/1/97 CUS (TU)

Government of India
Ministry of Finance
Department of Revenue, (Tarii Unit), New Delhi

Subject: Report of the 18th Session of the Harmonised Systems Committee-Regarding

I am directed to say that in its 18th session the Harmonised Systems Committee of the World Customs Organisation had, *inter alia*, examined the classification of various articles. Important classification decision taken by the committee are enclosed at Annexure A[1]. One of the decision relates to amendment of explanatory note to Interpretative Rule 2 (a) of the General Interpretative Rules. It has been decided to delete the word "simple" from the explanatory note of this rule. A new para has also been added to this explanatory note. As per new explanatory note complexities of assembly method are not to be taken into account while applying this rule. A copy of the amended explanatory note is enclosed at Annexure B[1].

2. The HS committee in its 17th and 18th Sessions had also finalised classification opinion in respect of articles specified in Annexure C[1] & D[1]. A copy of the classification opinion also enclosed for ready reference.

3. It is requested that these decisions/ classification opinions may be circulated among the assessing officers for their information and necessary action.

Sd/-
(V.K. Singh)

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