



DEPARTMENT OF IMMIGRATION AND BORDER PROTECTION NOTICE

No.2016/34

2017 Harmonized System Changes

On 13 October 2016, the Assistant Minister for Immigration and Border Protection, the Hon Alex Hawke MP, introduced the Customs Tariff Amendment (2017 Harmonized System Changes) Bill 2016 into Parliament. The Bill contains approximately 950 amendments to the *Customs Tariff Act 1995* (the Customs Tariff Act) to implement the changes resulting from the World Customs Organization's fifth review of the International Convention on the Harmonized Commodity Description and Coding System, commonly referred to as the Harmonized System. Australia is required to implement the changes resulting from the fifth review on 1 January 2017.

The Harmonized System is a hierarchical system that uniquely identifies all traded goods and commodities. Since 1988, the Harmonized System has formed the basis of Australia's commodity classifications for traded goods, both imports and exports. Australia has implemented the Harmonized System domestically through the Customs Tariff Act for imports and the Australian Harmonized Export Commodity Classification (AHECC) for exports.

The Bill preserves existing levels of industry protection and margins of tariff preference that apply to imported goods, including goods imported under Australia's free trade and economic partnership agreements in all but one instance. The classification for electronic integrated circuits is being expanded under the 2017 Harmonised System to include multi-component integrated circuits (MCOs). This means that a subset of MCOs imported into Australia would have their customs duty rates reduced to 'Free'. Reducing the rate of customs duty to 'Free' for all MCOs is, however, consistent with the Expanded Information Technology Agreement, to which Australia is a signatory.

The 2017 Harmonized System revisions affect 41 of the 97 chapters in the Schedule 3 of the Customs Tariff Act, through either note changes and/or classification changes. There are extensive revisions to Chapter 3, Chapter 29, Chapter 38, Chapter 44, Chapters 84 - 87, and Chapter 96.

The Customs Amendment (2017 Harmonized System changes) Bill 2016 was also introduced into Parliament on 13 October 2016. It makes complementary amendments to the *Customs Act 1901*.

Changes to Australia's tariff classification will not come into effect until 1 January 2017 subject to the Bills becoming Acts of Parliament.

Explanatory documents

A concordance of tariff items affected by the proposed changes to the Customs Tariff Act is at [Attachment A](#). This concordance table will also be published on the 2017 Harmonized System changes information webpage on the Department of Immigration and Border Protection (the Department) website.

The concordance should be read in conjunction with the Bill and the Explanatory Memorandum, tabled in the Parliament on 13 October 2016. The Bills and information on their progress is available on the Australian Parliament House website at:

http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bId=r5733 for the Customs Tariff Amendment (2017 Harmonized System Changes) Bill 2016 and http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bId=r5732 for the Customs Amendment (2017 Harmonized System changes) Bill 2016.

Statistical codes

AHECC

On 26 July 2016, the Australian Bureau of Statistics (ABS) released an information paper on the proposed changes to statistical codes in the AHECC.

The information paper presents a draft of proposed changes to Merchandise Trade Export Statistics that will apply from 1 January 2017. These changes result from the fifth review of the Harmonized System, and an ABS initiated review of statistical codes.

The paper also provides a brief background on the 2017 Harmonized System changes to the AHECC. It provides a comparative view of the existing and proposed 2017 hierarchical structure of the AHECC by chapter, and a concordance between the 2012 and 2017 versions of the AHECC at the eight digit level.

You can access this information paper from the ABS website at: <http://www.abs.gov.au/ausstats/abs@.nsf/mf/5368.0.55.022>

Customs Tariff statistical codes

The ABS will publish the 2017 Harmonized System changes to Merchandise Trade Import Statistics on its website in December 2016.

Department of Immigration and Border Protection instruments and advices

Subject to the Bills becoming Acts of Parliament, the legislation will affect a number of Departmental instruments and advices, including Tariff Concession Orders, Tariff Precedents and Tariff Advices.

Tariff Concession Orders

A review of Tariff Concession Orders (TCOs) potentially affected by the 2017 Harmonized System changes has been undertaken. The Department will revoke and reissue affected TCOs, with one or more new TCOs, under the appropriate tariff classification/s for 2017 Harmonized System changes. New TCOs will take effect from 1 January 2017. Old TCOs will be revoked from 31 December 2016. In transit provisions will not apply.

Tariff Advices, Tariff Precedents and Origin Advices

The Tariff Advice System allows importers to seek an advance ruling on the classification of specific goods before importation. This is to assist industry in making business decisions about future importations of specific goods.

The Department has commenced a review of both Tariff Precedents and Tariff Advices potentially affected by the 2017 Harmonized System changes. Where necessary, Tariff Advices and Tariff Precedents affected by the 2017 Harmonized System changes will be voided from 1 January 2017. The Department will notify you if your advice is affected. Businesses will need to apply for new Tariff

Advices, where relevant. The Department will process these applications within 30 days, provided the applicant supplies the necessary information.

Further information on instruments and advices affected by the 2017 Harmonized System changes will be published as they become available on the Department website: <http://www.border.gov.au/Busi/Tari/harmonized-system-2017>.

Origin Advance Rulings advise on whether a good is eligible for a preferential rate of customs duty under a particular free trade agreement or preference arrangement. As a result of the 2017 Harmonized System changes the Product Specific Rules for free trade agreements will be amended and some advance rulings may be affected. Australia will negotiate, through inbuilt agreement review procedures, with each free trade agreement partner to update the Product Specific Rules to reflect the 2017 Harmonized System changes and, until then, existing origin rulings will continue to be in force.

Free trade agreements

Implementation of the 2017 Harmonized System changes requires amendments to the rules of origin in Australia's Trade Agreements with the United States, Thailand, Chile, Malaysia, Korea, China, Japan, and the regional ASEAN Australia New Zealand free trade agreement. Australia has commenced negotiations with its free trade agreement partners to progress the required treaty changes. The Department will arrange for consequential amendments to the Regulations. This does not affect the progress of the Bills.

Australia's free trade and economic partnership agreement partners are also signatories to the Harmonized System and they will be making equivalent changes to their domestic tariffs.

Enquiries

For further information concerning the proposed changes to the Customs Tariff Act, please contact:

Assistant Director - Legislation Trade Policy Trade and Customs Branch Department of Immigration and Border Protection email: trade.policy@border.gov.au
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For enquiries concerning changes to the AHECC or Customs Tariff statistical codes, please contact:

Contact Officer Metadata, Infrastructure, Dissemination and Client Liaison Section International Trade in Goods and Services Branch Australian Bureau of Statistics (02) 6252 5992 or send an email to: international.trade@abs.gov.au

(signed)
Jane McClintock
Acting Assistant Secretary
Trade and Customs Branch
3 November 2016

(signed)
Alison Watson
Acting Commander
Customs Compliance
3 November 2016

Attachment A

Please note the concordance is a guide only. Goods must still be classified in accordance with the *Customs Tariff Act 1995* for entry purposes.

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
0301.93.00	0301.93.00	0301.93.00	0301.93.00
	0301.99.00	0301.99.00	0301.93.00
0301.99.00	0301.99.00		0301.99.00
0302.11.00	0302.11.00	0302.11.00	0302.11.00
0302.13.00	0302.13.00		0302.99.00
0302.14.00	0302.14.00	0302.13.00	0302.13.00
0302.19.00	0302.19.00		0302.99.00
0302.21.00	0302.21.00	0302.14.00	0302.14.00
0302.22.00	0302.22.00		0302.99.00
0302.23.00	0302.23.00	0302.19.00	0302.19.00
0302.24.00	0302.24.00		0302.99.00
0302.29.00	0302.29.00	0302.21.00	0302.21.00
0302.31.00	0302.31.00		0302.99.00
0302.32.00	0302.32.00	0302.22.00	0302.22.00
0302.33.00	0302.33.00		0302.99.00
0302.34.00	0302.34.00	0302.23.00	0302.23.00
0302.35.00	0302.35.00		0302.99.00
0302.36.00	0302.36.00	0302.24.00	0302.24.00
0302.39.00	0302.39.00		0302.99.00
0302.41.00	0302.41.00	0302.29.00	0302.29.00
0302.42.00	0302.42.00		0302.99.00
0302.43.00	0302.43.00	0302.31.00	0302.31.00
0302.44.00	0302.44.00		0302.99.00
0302.45.00	0302.45.00	0302.32.00	0302.32.00
0302.46.00	0302.46.00		0302.99.00
0302.47.00	0302.47.00	0302.33.00	0302.33.00
0302.49.00	0302.89.00		0302.99.00
0302.51.00	0302.51.00	0302.34.00	0302.34.00
0302.52.00	0302.52.00		0302.99.00
0302.53.00	0302.53.00	0302.35.00	0302.35.00
0302.54.00	0302.54.00		0302.99.00
0302.55.00	0302.55.00	0302.36.00	0302.36.00
0302.56.00	0302.56.00		0302.99.00
0302.59.00	0302.59.00	0302.39.00	0302.39.00
0302.71.00	0302.71.00		0302.99.00
0302.72.00	0302.72.00	0302.41.00	0302.41.00
0302.73.00	0302.73.00		0302.99.00
	0302.89.00	0302.42.00	0302.42.00

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
0302.74.00	0302.74.00		0302.99.00
0302.79.00	0302.79.00	0302.43.00	0302.43.00
0302.81.00	0302.81.00		0302.99.00
0302.82.00	0302.82.00	0302.44.00	0302.44.00
0302.83.00	0302.83.00		0302.99.00
0302.84.00	0302.84.00	0302.45.00	0302.45.00
0302.85.00	0302.85.00		0302.99.00
0302.89.00	0302.89.00	0302.46.00	0302.46.00
0302.91.00	0302.90.00		0302.99.00
0302.92.00	0302.81.00	0302.47.00	0302.47.00
0302.99.00	0302.11.00		0302.99.00
	0302.13.00	0302.51.00	0302.51.00
	0302.14.00		0302.99.00
	0302.19.00	0302.52.00	0302.52.00
	0302.21.00		0302.99.00
	0302.22.00	0302.53.00	0302.53.00
	0302.23.00		0302.99.00
	0302.24.00	0302.54.00	0302.54.00
	0302.29.00		0302.99.00
	0302.31.00	0302.55.00	0302.55.00
	0302.32.00		0302.99.00
	0302.33.00	0302.56.00	0302.56.00
	0302.34.00		0302.99.00
	0302.35.00	0302.59.00	0302.59.00
	0302.36.00		0302.99.00
	0302.39.00	0302.71.00	0302.71.00
	0302.41.00		0302.99.00
	0302.42.00	0302.72.00	0302.72.00
	0302.43.00		0302.99.00
	0302.44.00	0302.73.00	0302.73.00
	0302.45.00		0302.99.00
	0302.46.00	0302.74.00	0302.74.00
	0302.47.00		0302.99.00
	0302.51.00	0302.79.00	0302.79.00
	0302.52.00		0302.99.00
	0302.53.00	0302.81.00	0302.81.00
	0302.54.00		0302.92.00
	0302.55.00		0302.99.00
	0302.56.00	0302.82.00	0302.82.00
	0302.59.00		0302.99.00
	0302.71.00	0302.83.00	0302.83.00
	0302.72.00		0302.99.00
	0302.73.00	0302.84.00	0302.84.00
	0302.74.00		0302.99.00

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
	0302.79.00	0302.85.00	0302.85.00
	0302.81.00		0302.99.00
	0302.82.00	0302.89.00	0302.49.00
	0302.83.00		0302.73.00
	0302.84.00		0302.89.00
	0302.85.00		0302.99.00
	0302.89.00	0302.90.00	0302.91.00
0303.11.00	0303.11.00	0303.11.00	0303.11.00
0303.12.00	0303.12.00		0303.99.00
0303.13.00	0303.13.00	0303.12.00	0303.12.00
0303.14.00	0303.14.00		0303.99.00
0303.19.00	0303.19.00	0303.13.00	0303.13.00
0303.23.00	0303.23.00		0303.99.00
0303.24.00	0303.24.00	0303.14.00	0303.14.00
0303.25.00	0303.25.00		0303.99.00
	0303.89.00	0303.19.00	0303.19.00
0303.26.00	0303.26.00		0303.99.00
0303.29.00	0303.29.00	0303.23.00	0303.23.00
0303.31.00	0303.31.00		0303.99.00
0303.32.00	0303.32.00	0303.24.00	0303.24.00
0303.33.00	0303.33.00		0303.99.00
0303.34.00	0303.34.00	0303.25.00	0303.25.00
0303.39.00	0303.39.00		0303.99.00
0303.41.00	0303.41.00	0303.26.00	0303.26.00
0303.42.00	0303.42.00		0303.99.00
0303.43.00	0303.43.00	0303.29.00	0303.29.00
0303.44.00	0303.44.00		0303.99.00
0303.45.00	0303.45.00	0303.31.00	0303.31.00
0303.46.00	0303.46.00		0303.99.00
0303.49.00	0303.49.00	0303.32.00	0303.32.00
0303.51.00	0303.51.00		0303.99.00
0303.53.00	0303.53.00	0303.33.00	0303.33.00
0303.54.00	0303.54.00		0303.99.00
0303.55.00	0303.55.00	0303.34.00	0303.34.00
0303.56.00	0303.56.00		0303.99.00
0303.57.00	0303.57.00	0303.39.00	0303.39.00
0303.59.00	0303.89.00		0303.99.00
0303.63.00	0303.63.00	0303.41.00	0303.41.00
0303.64.00	0303.64.00		0303.99.00
0303.65.00	0303.65.00	0303.42.00	0303.42.00
0303.66.00	0303.66.00		0303.99.00
0303.67.00	0303.67.00	0303.43.00	0303.43.00
0303.68.00	0303.68.00		0303.99.00
0303.69.00	0303.69.00	0303.44.00	0303.44.00

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
0303.81.00	0303.81.00		0303.99.00
0303.82.00	0303.82.00	0303.45.00	0303.45.00
0303.83.00	0303.83.00		0303.99.00
0303.84.00	0303.84.00	0303.46.00	0303.46.00
0303.89.00	0303.89.00		0303.99.00
0303.91.00	0303.90.00	0303.49.00	0303.49.00
0303.92.00	0303.81.00		0303.99.00
0303.99.00	0303.11.00	0303.51.00	0303.51.00
	0303.12.00		0303.99.00
	0303.13.00	0303.53.00	0303.53.00
	0303.14.00		0303.99.00
	0303.19.00	0303.54.00	0303.54.00
	0303.23.00		0303.99.00
	0303.24.00	0303.55.00	0303.55.00
	0303.25.00		0303.99.00
	0303.26.00	0303.56.00	0303.56.00
	0303.29.00		0303.99.00
	0303.31.00	0303.57.00	0303.57.00
	0303.32.00		0303.99.00
	0303.33.00	0303.63.00	0303.63.00
	0303.34.00		0303.99.00
	0303.39.00	0303.64.00	0303.64.00
	0303.41.00		0303.99.00
	0303.42.00	0303.65.00	0303.65.00
	0303.43.00		0303.99.00
	0303.44.00	0303.66.00	0303.66.00
	0303.45.00		0303.99.00
	0303.46.00	0303.67.00	0303.67.00
	0303.49.00		0303.99.00
	0303.51.00	0303.68.00	0303.68.00
	0303.53.00		0303.99.00
	0303.54.00	0303.69.00	0303.69.00
	0303.55.00		0303.99.00
	0303.56.00	0303.81.00	0303.81.00
	0303.57.00		0303.92.00
	0303.63.00		0303.99.00
	0303.64.00	0303.82.00	0303.82.00
	0303.65.00		0303.99.00
	0303.66.00	0303.83.00	0303.83.00
	0303.67.00		0303.99.00
	0303.68.00	0303.84.00	0303.84.00
	0303.69.00		0303.99.00
	0303.81.00	0303.89.00	0303.25.00
	0303.82.00		0303.59.00

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
	0303.83.00		0303.89.00
	0303.84.00		0303.99.00
	0303.89.00	0303.90.00	0303.91.00
0304.39.00	0304.39.00	0304.39.00	0304.39.00
	0304.49.00	0304.49.00	0304.39.00
0304.47.00	0304.49.00		0304.47.00
0304.48.00	0304.49.00		0304.48.00
0304.49.00	0304.49.00		0304.49.00
0304.51.00	0304.51.00	0304.51.00	0304.51.00
	0304.59.00	0304.59.00	0304.51.00
0304.56.00	0304.59.00		0304.56.00
0304.57.00	0304.59.00		0304.57.00
0304.59.00	0304.59.00		0304.59.00
0304.69.00	0304.69.00	0304.69.00	0304.69.00
	0304.89.00	0304.75.00	0304.75.00
0304.75.00	0304.75.00	0304.89.00	0304.69.00
0304.88.00	0304.89.00		0304.88.00
0304.89.00	0304.89.00		0304.89.00
0304.93.00	0304.93.00	0304.93.00	0304.93.00
	0304.99.00	0304.94.00	0304.94.00
0304.94.00	0304.94.00	0304.95.00	0304.95.00
0304.95.00	0304.95.00	0304.99.00	0304.93.00
0304.96.00	0304.99.00		0304.96.00
0304.97.00	0304.99.00		0304.97.00
0304.99.00	0304.99.00		0304.99.00
0305.20.00	0305.20.00	0305.20.00	0305.20.00
0305.31.00	0305.31.00	0305.31.00	0305.31.00
	0305.39.00	0305.39.00	0305.31.00
0305.39.00	0305.39.00		0305.39.00
0305.44.00	0305.44.00	0305.44.00	0305.44.00
	0305.49.00	0305.49.00	0305.44.00
0305.49.00	0305.49.00		0305.49.00
0305.52.00	0305.59.00	0305.59.00	0305.52.00
0305.53.00	0305.59.00		0305.53.00
0305.54.00	0305.59.00		0305.54.00
0305.59.00	0305.59.00		0305.59.00
0305.64.00	0305.64.00	0305.64.00	0305.64.00
	0305.69.00	0305.69.00	0305.64.00
0305.69.00	0305.69.00		0305.69.00
0306.31.00	0306.21.00	0306.21.00	0306.31.00
0306.32.00	0306.22.00		0306.91.00
0306.33.00	0306.24.00	0306.22.00	0306.32.00
0306.34.00	0306.25.00		0306.92.00
0306.35.00	0306.26.00	0306.24.00	0306.33.00

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
0306.36.00	0306.27.00		0306.93.00
0306.39.00	0306.29.00	0306.25.00	0306.34.00
0306.91.00	0306.21.00		0306.94.00
0306.92.00	0306.22.00	0306.26.00	0306.35.00
0306.93.00	0306.24.00		0306.95.00
0306.94.00	0306.25.00	0306.27.00	0306.36.00
0306.95.00	0306.26.00		0306.95.00
	0306.27.00	0306.29.00	0306.39.00
0306.99.00	0306.29.00		0306.99.00
0307.12.00	0307.19.00	0307.19.00	0307.12.00
0307.19.00	0307.19.00		0307.19.00
0307.22.00	0307.29.00	0307.29.00	0307.22.00
0307.29.00	0307.29.00		0307.29.00
0307.32.00	0307.39.00	0307.39.00	0307.32.00
0307.39.00	0307.39.00		0307.39.00
0307.42.00	0307.41.00	0307.41.00	0307.42.00
	0307.91.00	0307.49.00	0307.43.00
0307.43.00	0307.49.00		0307.49.00
	0307.99.00	0307.59.00	0307.52.00
0307.49.00	0307.49.00		0307.59.00
	0307.99.00	0307.79.00	0307.72.00
0307.52.00	0307.59.00		0307.79.00
0307.59.00	0307.59.00	0307.81.00	0307.81.00
0307.72.00	0307.79.00	0307.89.00	0307.83.00
0307.79.00	0307.79.00		0307.87.00
0307.81.00	0307.81.00	0307.91.00	0307.42.00
0307.82.00	0307.91.00		0307.82.00
0307.83.00	0307.89.00		0307.91.00
0307.84.00	0307.99.00	0307.99.00	0307.43.00
0307.87.00	0307.89.00		0307.49.00
0307.88.00	0307.99.00		0307.84.00
0307.91.00	0307.91.00		0307.88.00
0307.92.00	0307.99.00		0307.92.00
0307.99.00	0307.99.00		0307.99.00
0308.12.00	0308.19.00	0308.19.00	0308.12.00
0308.19.00	0308.19.00		0308.19.00
0308.22.00	0308.29.00	0308.29.00	0308.29.00
0308.29.00	0308.29.00		0308.22.00
0805.21.00	0805.20.00	0805.20.00	0805.21.00
0805.22.00	0805.20.00		0805.22.00
0805.29.00	0805.20.00		0805.29.00
1211.20.10	1211.20.00	1211.20.00	1211.20.10
1211.20.20	2008.99.00	1211.30.00	1211.30.00
1211.30.00	1211.30.00	1211.40.00	1211.40.00

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
	1404.90.00	1211.90.00	1211.50.00
1211.40.00	1211.40.00		1211.90.10
	1404.90.00	1302.19.90	1302.14.00
1211.50.00	1211.90.00		1302.19.90
	1404.90.00	1404.90.00	1211.30.00
1211.90.10	1211.90.00		1211.40.00
1211.90.21	2008.99.00		1211.50.00
1211.90.29	1404.90.00		1211.90.29
1302.14.00	1302.19.90		1404.90.00
1302.19.90	1302.19.90	1604.19.00	1604.18.00
1404.90.00	1404.90.00		1604.19.00
1604.18.00	1604.19.00	1605.54.00	1605.54.00
1604.19.00	1604.19.00	1605.59.00	1605.54.00
1605.54.00	1605.54.00		1605.59.00
	1605.59.00	1901.10.00	1901.10.00
1605.59.00	1605.59.00	2008.99.00	1211.20.20
1901.10.00	1901.10.00		1211.90.21
2008.99.00	2008.99.00		2008.99.00
2202.91.00	2202.90.00	2202.90.00	2202.91.00
2202.99.00	2202.90.00		2202.99.00
2204.22.10	2204.29.10	2204.29.10	2204.22.10
2204.22.20	2204.29.20		2204.29.10
2204.22.30	2204.29.30	2204.29.20	2204.22.20
2204.22.90	2204.29.90		2204.29.20
2204.29.10	2204.29.10	2204.29.30	2204.22.30
2204.29.20	2204.29.20		2204.29.30
2204.29.30	2204.29.30	2204.29.90	2204.22.90
2204.29.90	2204.29.90		2204.29.90
2707.50.00	2707.50.00	2707.50.00	2707.50.00
2811.12.00	2811.19.00	2811.19.00	2811.12.00
2811.19.00	2811.19.00		2811.19.00
2812.11.00	2812.10.00	2812.10.00	2812.11.00
2812.12.00	2812.10.00		2812.12.00
2812.13.00	2812.10.00		2812.13.00
2812.14.00	2812.10.00		2812.14.00
2812.15.00	2812.10.00		2812.15.00
2812.16.00	2812.10.00		2812.16.00
2812.17.00	2812.10.00		2812.17.00
2812.19.00	2812.10.00		2812.19.00
2853.10.00	2853.00.00	2848.00.00	2853.90.00
2853.90.00	2848.00.00	2853.00.00	2853.10.00
	2853.00.00		2853.90.00
2903.83.00	2903.89.00	2903.89.00	2903.83.00
2903.89.00	2903.89.00		2903.89.00

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
2903.93.00	2903.99.00	2903.99.00	2903.93.00
2903.94.00	2903.99.00		2903.94.00
2903.99.00	2903.99.00		2903.99.00
2904.31.00	2904.90.00	2904.90.00	2904.31.00
2904.32.00	2904.90.00		2904.32.00
2904.33.00	2904.90.00		2904.33.00
2904.34.00	2904.90.00		2904.34.00
2904.35.00	2904.90.00		2904.35.00
2904.36.00	2904.90.00		2904.36.00
2904.91.00	2904.90.00		2904.91.00
2904.99.00	2904.90.00		2904.99.00
2910.50.00	2910.90.00	2910.90.00	2910.50.00
2910.90.00	2910.90.00		2910.90.00
2914.62.00	2914.69.00	2914.69.00	2914.62.00
2914.69.00	2914.69.00		2914.69.00
2914.71.00	2914.70.00	2914.70.00	2914.71.00
2914.79.00	2914.70.00		2914.79.00
2918.17.00	2918.19.00	2918.19.00	2918.17.00
2918.19.00	2918.19.00		2918.19.00
2920.21.00	2920.90.00	2920.90.00	2920.21.00
2920.22.00	2920.90.00		2920.22.00
2920.23.00	2920.90.00		2920.23.00
2920.24.00	2920.90.00		2920.24.00
2920.29.00	2920.90.00		2920.29.00
2920.30.00	2920.90.00		2920.30.00
2920.90.00	2920.90.00		2920.90.00
2921.12.00	2921.19.00	2921.19.00	2921.12.00
2921.13.00	2921.19.00		2921.13.00
2921.14.00	2921.19.00		2921.14.00
2921.19.00	2921.19.00		2921.19.00
2922.14.00	2922.14.00	2921.30.00	2939.80.00
2922.15.00	2922.13.00	2921.49.00	2939.80.00
2922.16.00	2922.19.00	2921.59.00	2939.80.00
2922.17.00	2922.19.00	2922.13.00	2922.15.00
2922.18.00	2922.19.00		2922.19.10
2922.19.10	2922.13.00	2922.14.00	2922.14.00
2922.19.90	2922.19.00	2922.19.00	2922.16.00
2923.30.00	2923.90.00		2922.17.00
2923.40.00	2923.90.00		2922.18.00
2923.90.00	2923.90.00		2922.19.90
2924.25.00	2924.29.00	2922.29.00	2939.80.00
2924.29.00	2924.29.00	2922.39.00	2939.80.00
2926.40.00	2926.90.00	2922.49.00	2939.80.00
2926.90.00	2926.90.00	2922.50.00	2939.80.00

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
2930.60.00	2930.90.00	2923.90.00	2923.30.00
2930.70.00	2930.90.00		2923.40.00
2930.80.00	2930.50.00		2923.90.00
	2930.90.00	2924.29.00	2924.25.00
2930.90.00	2930.90.00		2924.29.00
2931.31.00	2931.90.90		2939.80.00
2931.32.00	2931.90.90		2939.80.00
2931.33.00	2931.90.90	2926.90.00	2926.40.00
2931.34.00	2931.90.90		2926.90.00
2931.35.00	2931.90.90	2929.90.00	2939.80.00
2931.36.00	2931.90.90	2930.50.00	2930.80.00
2931.37.00	2931.90.90	2930.90.00	2930.60.00
2931.38.00	2931.90.90		2930.70.00
2931.39.10	2931.90.10		2930.80.00
2931.39.90	2931.90.90		2930.90.00
2931.90.10	2931.90.10	2931.90.10	2931.39.10
2931.90.90	2931.90.90		2931.90.10
2932.14.00	2932.19.00	2931.90.90	2931.31.00
2932.19.00	2932.19.00		2931.32.00
2933.92.00	2933.99.00		2931.33.00
2933.99.00	2933.99.00		2931.34.00
2935.10.00	2935.00.00		2931.35.00
2935.20.00	2935.00.00		2931.36.00
2935.30.00	2935.00.00		2931.37.00
2935.40.00	2935.00.00		2931.38.00
2935.50.00	2935.00.00		2931.39.90
2935.90.00	2935.00.00		2931.90.90
2939.71.00	2939.91.00	2932.19.00	2932.14.00
2939.79.00	2939.99.00		2932.19.00
2939.80.00	2924.29.00	2932.99.00	2939.80.00
	2921.30.00	2933.19.00	2939.80.00
	2921.49.00	2933.29.00	2939.80.00
	2921.59.00	2933.31.00	2939.80.00
	2922.29.00	2933.39.00	2939.80.00
	2922.39.00	2933.49.00	2939.80.00
	2922.49.00	2933.59.00	2939.80.00
	2922.50.00	2933.69.00	2939.80.00
	2924.29.00	2933.79.00	2939.80.00
	2929.90.00	2933.99.00	2933.92.00
	2932.99.00		2933.99.00
	2933.19.00		2939.80.00
	2933.29.00	2934.10.00	2939.80.00
	2933.31.00	2934.20.00	2939.80.00
	2933.39.00	2934.30.00	2939.80.00

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
	2933.49.00	2934.99.00	2939.80.00
	2933.59.00	2935.00.00	2935.10.00
	2933.69.00		2935.20.00
	2933.79.00		2935.30.00
	2933.99.00		2935.40.00
	2934.10.00		2935.50.00
	2934.20.00		2935.90.00
	2934.30.00	2939.91.00	2939.71.00
	2934.99.00	2939.99.00	2939.79.00
3002.11.00	3002.10.90	3002.10.10	3002.13.10
3002.12.00	3002.10.90		3002.14.10
3002.13.10	3002.10.10		3002.15.10
3002.13.90	3002.10.90		3913.90.00
3002.14.10	3002.10.10	3002.10.90	3002.11.00
3002.14.90	3002.10.90		3002.12.00
3002.15.10	3002.10.10		3002.13.90
3002.15.90	3002.10.90		3002.14.90
3002.19.00	3002.10.90		3002.15.90
3003.20.00	3003.20.00		3002.19.00
3003.31.00	3003.31.00	3003.20.00	3003.20.00
3003.39.00	3003.39.00	3003.31.00	3003.31.00
3003.41.00	3003.40.00	3003.39.00	3003.39.00
3003.42.00	3003.40.00	3003.40.00	3003.41.00
3003.43.00	3003.40.00		3003.42.00
3003.49.00	3003.40.00		3003.43.00
3003.60.00	3003.90.00		3003.49.00
3003.90.00	3003.90.00	3003.90.00	3003.60.00
3004.20.00	3004.20.00		3003.90.00
3004.31.00	3004.31.00	3004.20.00	3004.20.00
3004.32.00	3004.32.00	3004.31.00	3004.31.00
3004.39.00	3004.39.00	3004.32.00	3004.32.00
3004.41.00	3004.40.00	3004.39.00	3004.39.00
3004.42.00	3004.40.00	3004.40.00	3004.41.00
3004.43.00	3004.40.00		3004.42.00
3004.49.00	3004.40.00		3004.43.00
3004.50.00	3004.50.00		3004.49.00
3004.60.00	3004.90.00	3004.50.00	3004.50.00
3004.90.00	3004.90.00	3004.90.00	3004.60.00
3103.11.00	3103.10.00		3004.90.00
3103.19.00	3103.10.00	3103.10.00	3103.11.00
3705.00.10	3705.10.00		3103.19.00
3705.00.91	3705.90.20	3705.10.00	3705.00.10
3705.00.99	3705.90.90	3705.90.20	3705.00.91
3808.52.10	3808.50.10	3705.90.90	3705.00.99

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
3808.52.90	3808.50.90	3808.50.10	3808.52.10
3808.59.10	3808.50.10		3808.59.10
	3808.91.10	3808.50.90	3808.52.90
3808.59.90	3808.50.90		3808.59.90
	3808.91.90	3808.91.10	3808.59.10
	3808.92.00		3808.61.10
	3808.93.00		3808.62.10
	3808.94.00		3808.69.10
	3808.99.00		3808.91.10
3808.61.10	3808.91.10	3808.91.90	3808.59.90
3808.61.90	3808.91.90		3808.61.90
3808.62.10	3808.91.10		3808.62.90
3808.62.90	3808.91.90		3808.69.90
3808.69.10	3808.91.10		3808.91.90
3808.69.90	3808.91.90	3808.92.00	3808.59.90
3808.91.10	3808.91.10		3808.92.00
3808.91.90	3808.91.90	3808.93.00	3808.59.90
3808.92.00	3808.92.00		3808.93.00
3808.93.00	3808.93.00	3808.94.00	3808.59.90
3808.94.00	3808.94.00		3808.94.00
3808.99.00	3808.99.00	3808.99.00	3808.59.90
3812.31.00	3812.30.00		3808.99.00
3812.39.00	3812.30.00	3812.30.00	3812.31.00
3824.81.00	3824.81.00		3812.39.00
3824.82.00	3824.82.00	3824.81.00	3824.81.00
3824.83.00	3824.83.00	3824.82.00	3824.82.00
3824.84.00	3824.90.90	3824.83.00	3824.83.00
3824.85.00	3824.90.90	3824.90.10	3824.99.10
3824.86.00	3824.90.90	3824.90.40	3824.99.20
3824.87.00	3824.90.90	3824.90.50	3824.99.30
3824.88.00	3824.90.90	3824.90.60	3824.99.40
3824.91.00	3824.90.90	3824.90.90	3824.84.00
3824.99.10	3824.90.10		3824.85.00
3824.99.20	3824.90.40		3824.86.00
3824.99.30	3824.90.50		3824.87.00
3824.99.40	3824.90.60		3824.88.00
3824.99.90	3824.90.90		3824.91.00
3901.40.00	3901.90.00		3824.99.90
3901.90.00	3901.90.00	3901.90.00	3901.40.00
3907.61.00	3907.60.00		3901.90.00
3907.69.00	3907.60.00	3907.60.00	3907.61.00
3909.31.00	3909.30.00		3907.69.00
3909.39.00	3909.30.00	3909.30.00	3909.31.00
3913.90.00	3002.10.10		3909.39.00

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
	3913.90.00	3913.90.00	3913.90.00
3926.90.90	3926.90.90	3926.90.90	3926.90.90
4011.70.00	4011.61.00		9620.00.91
	4011.92.00	4011.61.00	4011.70.00
4011.80.00	4011.62.00	4011.62.00	4011.80.00
	4011.63.00	4011.63.00	4011.80.00
	4011.93.00	4011.69.00	4011.90.00
	4011.94.00	4011.92.00	4011.70.00
4011.90.00	4011.69.00	4011.93.00	4011.80.00
	4011.99.00	4011.94.00	4011.80.00
4202.22.00	4202.22.00	4011.99.00	4011.90.00
4401.11.00	4401.10.00	4202.22.00	4202.22.00
4401.12.00	4401.10.00	4401.10.00	4401.11.00
4401.39.00	4401.39.00		4401.12.00
4401.40.00	4401.39.00	4401.39.00	4401.39.00
4403.11.00	4403.10.00		4401.40.00
4403.12.00	4403.10.00	4403.10.00	4403.11.00
4403.21.00	4403.20.00		4403.12.00
4403.22.00	4403.20.00	4403.20.00	4403.21.00
4403.23.00	4403.20.00		4403.22.00
4403.24.00	4403.20.00		4403.23.00
4403.25.00	4403.20.00		4403.24.00
4403.26.00	4403.20.00		4403.25.00
4403.49.00	4403.49.00		4403.26.00
	4403.99.00	4403.49.00	4403.49.00
4403.93.00	4403.92.00	4403.92.00	4403.93.00
4403.94.00	4403.92.00		4403.94.00
4403.95.00	4403.99.00	4403.99.00	4403.49.00
4403.96.00	4403.99.00		4403.95.00
4403.97.00	4403.99.00		4403.96.00
4403.98.00	4403.99.00		4403.97.00
4403.99.00	4403.99.00		4403.98.00
4406.11.00	4406.10.00		4403.99.00
4406.12.00	4406.10.00	4406.10.00	4406.11.00
4406.91.00	4406.90.00		4406.12.00
4406.92.00	4406.90.00	4406.90.00	4406.91.00
4407.11.10	4407.10.10		4406.92.00
4407.11.91	4407.10.91	4407.10.10	4407.11.10
4407.11.99	4407.10.99		4407.12.10
4407.12.10	4407.10.10		4407.19.10
4407.12.91	4407.10.91	4407.10.91	4407.11.91
4407.12.99	4407.10.99		4407.12.91
4407.19.10	4407.10.10		4407.19.91
4407.19.91	4407.10.91	4407.10.99	4407.11.99

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
4407.19.99	4407.10.99		4407.12.99
4407.29.10	4407.29.10		4407.19.99
	4407.99.10	4407.29.10	4407.29.10
4407.29.92	4407.29.99	4407.29.99	4407.29.92
4407.29.93	4407.99.99	4407.99.10	4407.29.10
4407.96.00	4407.99.99	4407.99.99	4407.29.93
4407.97.00	4407.99.99		4407.96.00
4407.99.99	4407.99.99		4407.97.00
4408.10.13	4408.10.13		4407.99.99
4408.39.12	4408.39.12	4408.10.13	4408.10.13
4408.39.13	4408.39.13	4408.39.12	4408.39.12
4408.39.90	4408.90.90	4408.39.13	4408.39.13
4408.90.13	4408.90.13	4408.90.13	4408.90.13
4409.22.00	4409.29.00	4408.90.90	4408.39.90
4409.29.00	4409.29.00	4409.29.00	4409.22.00
4412.10.21	4412.10.21		4409.29.00
4412.10.30	4412.10.30	4412.10.21	4412.10.21
4412.31.00	4412.31.00	4412.10.30	4412.10.30
	4412.32.00	4412.31.00	4412.31.00
4412.33.00	4412.32.00	4412.32.00	4412.31.00
4412.34.00	4412.32.00		4412.33.00
4412.39.00	4412.39.00		4412.34.00
4418.73.10	4418.71.00	4412.39.00	4412.39.00
4418.73.21	4418.72.10	4418.71.00	4418.73.10
4418.73.29	4418.72.90		4418.74.00
4418.73.91	4418.79.10	4418.72.10	4418.73.21
4418.73.99	4418.79.90		4418.75.10
4418.74.00	4418.71.00	4418.72.90	4418.73.29
4418.75.10	4418.72.10		4418.75.90
4418.75.90	4418.72.90	4418.79.10	4418.73.91
4418.79.10	4418.79.10		4418.79.10
4418.79.90	4418.79.90	4418.79.90	4418.73.99
4418.91.00	4418.90.00		4418.79.90
4418.99.00	4418.90.00	4418.90.00	4418.91.00
4419.11.00	4419.00.00		4418.99.00
4419.12.00	4419.00.00	4419.00.00	4419.11.00
4419.19.00	4419.00.00		4419.12.00
4419.90.00	4419.00.00		4419.19.00
4421.91.00	4421.90.00		4419.90.00
4421.99.00	4421.90.00	4421.90.00	4421.91.00
4801.00.40	4802.62.10		4421.99.00
4801.00.50	4801.00.10		9620.00.93
	4802.61.41	4801.00.10	4801.00.50
	4802.62.41	4801.00.20	4801.00.60

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
4801.00.60	4801.00.20	4801.00.31	4801.00.71
	4802.61.42	4801.00.39	4801.00.79
	4802.62.42	4802.61.30	4802.61.30
4801.00.71	4801.00.31	4802.61.41	4801.00.50
	4802.61.43		4802.61.41
	4802.62.43	4802.61.42	4801.00.60
4801.00.79	4801.00.39		4802.61.42
	4802.61.49	4802.61.43	4801.00.71
	4802.62.49		4802.61.43
4802.61.30	4802.61.30	4802.61.49	4801.00.79
4802.61.41	4802.61.41		4802.61.49
4802.61.42	4802.61.42	4802.62.10	4801.00.40
4802.61.43	4802.61.43		4802.62.10
4802.61.49	4802.61.49	4802.62.30	4802.62.30
4802.62.10	4802.62.10	4802.62.41	4801.00.50
4802.62.30	4802.62.30		4802.62.41
4802.62.41	4802.62.41	4802.62.42	4801.00.60
4802.62.42	4802.62.42		4802.62.42
4802.62.43	4802.62.43	4802.62.43	4801.00.71
4802.62.49	4802.62.49		4802.62.43
4802.69.30	4802.69.30	4802.62.49	4801.00.79
4802.69.41	4802.69.41		4802.62.49
4802.69.42	4802.69.42	4802.69.30	4802.69.30
4802.69.43	4802.69.43	4802.69.41	4802.69.41
4802.69.49	4802.69.49	4802.69.42	4802.69.42
5402.20.00	5402.20.00	4802.69.43	4802.69.43
5402.53.00	5402.59.00	4802.69.49	4802.69.49
5402.59.00	5402.59.00	5402.20.00	5402.20.00
5402.63.00	5402.69.00	5402.59.00	5402.53.00
5402.69.00	5402.69.00		5402.59.00
5502.10.00	5502.00.00	5402.69.00	5402.63.00
5502.90.00	5502.00.00		5402.69.00
5506.40.00	5506.90.00	5502.00.00	5502.10.00
5506.90.00	5506.90.00		5502.90.00
5704.20.10	5704.90.10	5506.90.00	5506.40.00
5704.20.90	5704.90.90		5506.90.00
5704.90.10	5704.90.10	5608.19.90	6304.20.00
5704.90.90	5704.90.90	5608.90.90	6304.20.00
6005.35.00	6005.31.00	5704.90.10	5704.20.10
	6005.32.00		5704.90.10
	6005.33.00	5704.90.90	5704.20.90
	6005.34.00		5704.90.90
6005.36.00	6005.31.00	6005.31.00	6005.35.00
6005.37.00	6005.32.00		6005.36.00

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
6005.38.00	6005.33.00	6005.32.00	6005.35.00
6005.39.00	6005.34.00		6005.37.00
6304.20.00	6304.91.00	6005.33.00	6005.35.00
	5608.19.90		6005.38.00
	5608.90.90	6005.34.00	6005.35.00
6304.91.00	6304.91.00		6005.39.00
6815.10.00	6815.10.00	6304.91.00	6304.20.00
6907.21.10	6907.10.00		6304.91.00
	6908.10.00	6815.10.00	6815.10.00
6907.21.90	6907.90.00		9620.00.93
	6908.90.00	6907.10.00	6907.21.10
6907.22.10	6907.10.00		6907.22.10
	6908.10.00		6907.23.10
6907.22.90	6907.90.00		6907.30.10
	6908.90.00		6907.40.10
6907.23.10	6907.10.00	6907.90.00	6907.21.90
	6908.10.00		6907.22.90
6907.23.90	6907.90.00		6907.23.90
	6908.90.00		6907.30.90
6907.30.10	6907.10.00		6907.40.90
	6908.10.00	6908.10.00	6907.21.10
6907.30.90	6907.90.00		6907.22.10
	6908.90.00		6907.23.10
6907.40.10	6907.10.00		6907.30.10
	6908.10.00		6907.40.10
6907.40.90	6907.90.00	6908.90.00	6907.21.90
	6908.90.00		6907.22.90
7326.90.90	7326.90.90		6907.23.90
7508.90.00	7508.90.00		6907.30.90
7616.99.00	7616.99.00		6907.40.90
8007.00.00	8007.00.00	7326.90.90	7326.90.90
8413.30.10	8413.30.10		9620.00.92
8415.10.00	8415.10.00	7419.91.00	9620.00.99
8424.41.00	8424.81.00	7419.99.00	9620.00.99
8424.49.00	8424.81.00	7508.90.00	7508.90.00
8424.82.00	8424.81.00		9620.00.94
8431.39.00	8431.39.00	7616.99.00	7616.99.00
8432.31.00	8432.30.00		9620.00.99
8432.39.00	8432.30.00	8007.00.00	8007.00.00
8432.41.00	8432.40.00		9620.00.94
8432.42.00	8432.40.00	8413.30.10	8413.30.10
8456.11.00	8456.10.00	8415.10.00	8415.10.00
8456.12.00	8456.10.00	8424.81.00	8424.41.00
8456.40.00	8456.90.90		8424.49.00

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
8456.50.00	8456.90.10		8424.82.00
8456.90.00	8456.90.90	8431.39.00	8431.39.00
8459.41.00	8459.40.00		9620.00.20
8459.49.00	8459.40.00	8432.30.00	8432.31.00
8460.12.00	8460.11.00		8432.39.00
	8460.90.00	8432.40.00	8432.41.00
8460.19.00	8460.19.00		8432.42.00
	8460.90.00	8456.10.00	8456.11.00
8460.22.00	8460.21.00		8456.12.00
	8460.90.00	8456.90.10	8456.50.00
8460.23.00	8460.21.00	8456.90.90	8456.40.00
	8460.90.00		8456.90.00
8460.24.00	8460.21.00	8459.40.00	8459.41.00
	8460.90.00		8459.49.00
8460.29.00	8460.29.00	8460.11.00	8460.12.00
	8460.90.00	8460.19.00	8460.19.00
8460.90.00	8460.90.00	8460.21.00	8460.22.00
8465.20.10	8465.91.00		8460.23.00
8465.20.20	8465.92.00		8460.24.00
8465.20.30	8465.93.00	8460.29.00	8460.29.00
8465.20.40	8465.94.00	8460.90.00	8460.12.00
8465.20.50	8465.95.00		8460.19.00
8465.20.60	8465.96.00		8460.22.00
8465.20.90	8465.99.00		8460.23.00
8465.91.00	8465.91.00		8460.24.00
8465.92.00	8465.92.00		8460.29.00
8465.93.00	8465.93.00		8460.90.00
8465.94.00	8465.94.00	8465.91.00	8465.20.10
8465.95.00	8465.95.00		8465.91.00
8465.96.00	8465.96.00	8465.92.00	8465.20.20
8465.99.00	8465.99.00		8465.92.00
8466.30.00	8466.30.00	8465.93.00	8465.20.30
8472.90.90	8469.00.00		8465.93.00
	8472.90.90	8465.94.00	8465.20.40
8473.30.00	8473.30.00		8465.94.00
8473.40.00	8473.10.00	8465.95.00	8465.20.50
	8473.40.00		8465.95.00
	8473.50.00	8465.96.00	8465.20.60
8473.50.00	8473.50.00		8465.96.00
8487.90.00	8487.90.00	8465.99.00	8465.20.90
8522.90.00	8522.90.00		8465.99.00
8528.42.00	8528.41.00	8466.30.00	8466.30.00
	8528.49.00	8469.00.00	8472.90.90
8528.49.00	8528.49.00	8472.90.90	8472.90.90

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
8528.52.00	8528.51.00	8473.10.00	8473.40.00
	8528.59.00	8473.30.00	8473.30.00
8528.59.00	8528.59.00		9620.00.10
8528.62.00	8528.61.00	8473.40.00	8473.40.00
	8528.69.00	8473.50.00	8473.40.00
8528.69.00	8528.69.00		8473.50.00
8529.90.20	8529.90.20	8487.90.00	8487.90.00
8529.90.30	8529.90.30		9620.00.20
8529.90.40	8529.90.40	8522.90.00	8522.90.00
8529.90.90	8529.90.90		9620.00.32
8531.20.00	8531.20.00	8528.41.00	8528.42.00
8539.50.00	8543.70.00	8528.49.00	8528.42.00
8541.10.00	8541.10.00		8528.49.00
8541.40.00	8541.40.00	8528.51.00	8528.52.00
	8542.31.00		
8542.31.00	Applicable subheadings under Ch. 84, 85, 90, 93 and 95	8528.59.00	8528.52.00
	8542.32.00		
8542.32.00	Applicable subheadings under Ch. 84, 85, 90, 93 and 95		8528.59.00
	8542.33.00		
8542.33.00	Applicable subheadings under Ch. 84, 85, 90, 93 and 95	8528.61.00	8528.62.00
	8542.39.00		
8542.39.00	Applicable subheadings under Ch. 84, 85, 90, 93 and 95	8528.69.00	8528.62.00
	8543.70.00		8528.69.00
8701.10.00	8701.10.00	8529.90.20	8529.90.20
8701.91.11	8701.90.11		9620.00.32
8701.91.19	8701.90.19	8529.90.30	8529.90.30
8701.91.90	8701.90.20		9620.00.31
	8701.90.90	8529.90.40	8529.90.40
8701.92.10	8701.90.11		9620.00.32
8701.92.90	8701.90.20	8529.90.90	8529.90.90
	8701.90.90		9620.00.33

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
8701.93.10	8701.90.11	8531.20.00	8531.20.00
8701.93.90	8701.90.20	8541.10.00	8541.10.00
	8701.90.90	8541.40.00	8541.40.00
8701.94.10	8701.90.11	8542.31.00Applicable subheadings under Ch. 84, 85, 90, 93 and 95	8542.31.00
8701.94.90	8701.90.20	8542.32.00 Applicable subheadings under Ch. 84, 85, 90, 93 and 95	8542.32.00
	8701.90.90	8542.33.00 Applicable subheadings under Ch. 84, 85, 90, 93 and 95	8542.33.00
8701.95.10	8701.90.11	8542.39.00 Applicable subheadings under Ch. 84, 85, 90, 93 and 95	8542.39.00
8701.95.90	8701.90.20	8543.70.00	8539.50.00
	8701.90.90		8543.70.00
8702.10.10	8702.10.10	8701.10.00	8701.10.00
8702.10.90	8702.10.90	8701.90.11	8701.91.11
8702.20.10	8702.10.10		8701.92.10
	8702.90.10		8701.93.10
8702.20.90	8702.10.90		8701.94.10
	8702.90.90		8701.95.10
8702.30.10	8702.90.10	8701.90.19	8701.91.19
8702.30.90	8702.90.90	8701.90.20	8701.91.90
8702.40.10	8702.90.10		8701.92.90
8702.40.90	8702.90.90		8701.93.90
8702.90.10	8702.90.10		8701.94.90
8702.90.90	8702.90.90		8701.95.90
8703.21.11	8703.21.11	8701.90.90	8701.91.90
8703.21.19	8703.21.19		8701.92.90
8703.21.20	8703.21.20		8701.93.90
8703.21.90	8703.21.90		8701.94.90
8703.22.11	8703.22.11		8701.95.90
8703.22.19	8703.22.19	8702.10.10	8702.10.10
8703.22.20	8703.22.20		8702.20.10

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
8703.22.90	8703.22.90	8702.10.90	8702.10.90
8703.23.11	8703.23.11		8702.20.90
8703.23.19	8703.23.19	8702.90.10	8702.20.10
8703.23.20	8703.23.20		8702.30.10
8703.23.90	8703.23.90		8702.40.10
8703.24.11	8703.24.11		8702.90.10
8703.24.19	8703.24.19	8702.90.90	8702.20.90
8703.24.20	8703.24.20		8702.30.90
8703.24.90	8703.24.90		8702.40.90
8703.31.11	8703.31.11		8702.90.90
8703.31.19	8703.31.19	8703.21.11	8703.21.11
8703.31.20	8703.31.20		8703.40.11
8703.31.90	8703.31.90		8703.60.11
8703.32.11	8703.32.11	8703.21.19	8703.21.19
8703.32.19	8703.32.19		8703.40.19
8703.32.20	8703.32.20		8703.60.19
8703.32.90	8703.32.90	8703.21.20	8703.21.20
8703.33.11	8703.33.11		8703.40.20
8703.33.19	8703.33.19		8703.60.20
8703.33.20	8703.33.20	8703.21.90	8703.21.90
8703.33.90	8703.33.90		8703.40.90
8703.40.11	8703.21.11		8703.60.90
	8703.22.11	8703.22.11	8703.22.11
	8703.23.11		8703.40.11
	8703.24.11		8703.60.11
	8703.90.11	8703.22.19	8703.22.19
8703.40.19	8703.21.19		8703.40.19
	8703.22.19		8703.60.19
	8703.23.19	8703.22.20	8703.22.20
	8703.24.19		8703.40.20
	8703.90.19		8703.60.20
8703.40.20	8703.21.20	8703.22.90	8703.22.90
	8703.22.20		8703.40.90
	8703.23.20		8703.60.90
	8703.24.20	8703.23.11	8703.23.11
	8703.90.20		8703.40.11
8703.40.90	8703.21.90		8703.60.11
	8703.22.90	8703.23.19	8703.23.19
	8703.23.90		8703.40.19
	8703.24.90		8703.60.19
	8703.90.90	8703.23.20	8703.23.20
8703.50.11	8703.31.11		8703.40.20
	8703.32.11		8703.60.20
	8703.33.11	8703.23.90	8703.23.90

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
8703.50.19	8703.90.11 8703.31.19 8703.32.19 8703.33.19 8703.90.19	8703.24.11	8703.40.90 8703.60.90 8703.24.11 8703.40.11 8703.60.11
8703.50.20	8703.31.20 8703.32.20 8703.33.20 8703.90.20	8703.24.19	8703.24.19 8703.40.19 8703.60.19
8703.50.90	8703.31.90 8703.32.90 8703.33.90 8703.90.90	8703.24.20 8703.24.90	8703.24.20 8703.40.20 8703.60.20 8703.24.90 8703.40.90
8703.60.11	8703.21.11 8703.22.11 8703.23.11 8703.24.11 8703.90.11	8703.31.11 8703.31.19	8703.60.90 8703.31.11 8703.50.11 8703.70.11 8703.31.19
8703.60.19	8703.21.19 8703.22.19 8703.23.19 8703.24.19 8703.90.19	8703.31.20	8703.50.19 8703.70.19 8703.31.20 8703.50.20 8703.70.20
8703.60.20	8703.21.20 8703.22.20 8703.23.20 8703.24.20 8703.90.20	8703.31.90 8703.32.11	8703.31.90 8703.50.90 8703.70.90 8703.32.11 8703.50.11
8703.60.90	8703.21.90 8703.22.90 8703.23.90 8703.24.90 8703.90.90	8703.32.19 8703.32.20	8703.70.11 8703.32.19 8703.50.19 8703.70.19 8703.32.20
8703.70.11	8703.31.11 8703.32.11 8703.33.11 8703.90.11	8703.32.90	8703.50.20 8703.70.20 8703.32.90 8703.50.90
8703.70.19	8703.31.19 8703.32.19 8703.33.19 8703.90.19	8703.33.11	8703.70.90 8703.33.11 8703.50.11 8703.70.11
8703.70.20	8703.31.20 8703.32.20 8703.33.20	8703.33.19	8703.33.19 8703.50.19 8703.70.19

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
	8703.90.20	8703.33.20	8703.33.20
8703.70.90	8703.31.90		8703.50.20
	8703.32.90		8703.70.20
	8703.33.90	8703.33.90	8703.33.90
	8703.90.90		8703.50.90
8703.80.11	8703.90.11		8703.70.90
8703.80.19	8703.90.19	8703.90.11	8703.40.11
8703.80.20	8703.90.20		8703.50.11
8703.80.90	8703.90.90		8703.60.11
8703.90.11	8703.90.11		8703.70.11
8703.90.19	8703.90.19		8703.80.11
8703.90.20	8703.90.20		8703.90.11
8703.90.90	8703.90.90	8703.90.19	8703.40.19
8708.29.30	8708.29.30		8703.50.19
8708.30.11	8708.30.11		8703.60.19
8708.30.91	8708.30.91		8703.70.19
8708.30.92	8708.30.92		8703.80.19
8708.40.41	8708.40.41		8703.90.19
8708.40.51	8708.40.51	8703.90.20	8703.40.20
8708.50.41	8708.50.41		8703.50.20
8708.50.51	8708.50.51		8703.60.20
8708.50.61	8708.50.61		8703.70.20
8708.70.30	8708.70.30		8703.80.20
8708.80.41	8708.80.41		8703.90.20
8708.80.91	8708.80.91	8703.90.90	8703.40.90
8708.91.31	8708.91.31		8703.50.90
8708.91.32	8708.91.32		8703.60.90
8708.91.41	8708.91.41		8703.70.90
8708.92.42	8708.92.42		8703.80.90
8708.92.51	8708.92.51		8703.90.90
8708.93.20	8708.93.20	8708.29.30	8708.29.30
8708.94.41	8708.94.41	8708.30.11	8708.30.11
8708.94.51	8708.94.51	8708.30.91	8708.30.91
8708.95.10	8708.95.10	8708.30.92	8708.30.92
8708.99.20	8708.99.20	8708.40.41	8708.40.41
8711.60.00	8711.90.00	8708.40.51	8708.40.51
8711.90.00	8711.90.00	8708.50.41	8708.50.41
9005.90.00	9005.90.00	8708.50.51	8708.50.51
9006.59.10	9006.10.10	8708.50.61	8708.50.61
9006.59.90	9006.10.90	8708.70.30	8708.70.30
	9006.59.00	8708.80.41	8708.80.41
9006.91.00	9006.91.00	8708.80.91	8708.80.91
9007.91.00	9007.91.00	8708.91.31	8708.91.31
9015.90.00	9015.90.00	8708.91.32	8708.91.32

Proposed from 1 January 2017	Present Pre-January 2017	Present Pre-January 2017	Proposed from 1 January 2017
9033.00.00	9033.00.00	8708.91.41	8708.91.41
9209.99.00	9209.99.00	8708.92.42	8708.92.42
9401.52.00	9401.51.00	8708.92.51	8708.92.51
9401.53.00	9401.51.00	8708.93.20	8708.93.20
9403.82.00	9403.81.00	8708.94.41	8708.94.41
9403.83.00	9403.81.00	8708.94.51	8708.94.51
9406.10.00	9406.00.00	8708.95.10	8708.95.10
9406.90.00	9406.00.00	8708.99.20	8708.99.20
9620.00.10	8473.30.00	8711.90.00	8711.60.00
9620.00.20	8431.39.00		8711.90.00
	8487.90.00	9005.90.00	9005.90.00
9620.00.31	8529.90.30		9620.00.40
9620.00.32	8522.90.00	9006.10.10	9006.59.10
	8529.90.20	9006.10.90	9006.59.90
	8529.90.40	9006.59.00	9006.59.90
9620.00.33	8529.90.90	9006.91.00	9006.91.00
9620.00.40	9005.90.00		9620.00.40
	9006.91.00	9007.91.00	9007.91.00
	9007.91.00		9620.00.40
	9015.90.00	9015.90.00	9015.90.00
	9033.00.00		9620.00.40
	9209.99.00	9033.00.00	9033.00.00
9620.00.91	3926.90.90		9620.00.40
9620.00.92	7326.90.90	9209.99.00	9209.99.00
9620.00.93	4421.90.00		9620.00.40
	6815.10.00	9401.51.00	9401.52.00
9620.00.94	7508.90.00		9401.53.00
	8007.00.00	9403.81.00	9403.82.00
9620.00.99	7419.91.00		9403.83.00
	7419.99.00	9406.00.00	9406.10.00
	7616.99.00		9406.90.00
	9508.10.00	9508.10.00	9620.00.99