



World Customs Organization
Organisation mondiale des douanes



بنام خدا

شصت و هشتمین جلسه کمیته سیستم هماهنگ شده توصیف و کد گذاری کالا (HS):

(30 سپتامبر 2021)

شصت و هشتمین جلسه کمیته سیستم هماهنگ شده توصیف و کد گذاری کالا HS به پایان رسید.

این کمیته با انباشتگی مطالب بدلیل مسائل ناشی از بیماری همه گیر مواجه شده است که ناشی از دست دادن جلسه کامل کمیته در شروع بدلیل بیماری همه گیر و انتقال بیماری از دو هفته جلسات حضوری تمام روز به تعداد محدود جلسات سه ساعته مجازی محدود شد .

جلسه 68 با تکیه بر اجلاس 67 فوق العاده پربار بود که 63 سند و ضمانت آنها را مورد بررسی قرار داد که شامل همه موارد باقیمانده دستور کار بود که از جلسات قبلی به تعویق افتاده بود.

این جلسه به ریاست خانم Ulla Larsson از سوئد، در قالب ترکیبی از جلسات آنلاین و بحث های گروه برگزار شد که 291 نماینده ثبت نام شده از 87 کشور و اتحادیه اروپا در آن حضور داشتند. اتاق بازرگانی بین المللی و سازمان تجارت جهانی نیز به عنوان ناظر شرکت کردند.

در پایان جلسه مدیر اداره امور تعرفه و تجارت، آقای کنستانتینوس کایوپولوس، به رئیس و نمایندگان کمیته به دلیل مشارکت فعال و بررسی موفقیت آمیز کلیه موارد معلق تبریک گفت. در جمع بندی، وی تاکید کرد که کمیته اصلاحیه مجموعه نظرات طبقه بندی را در نتیجه توصیه ماده ۱۶ شورا در 28 ژوئن 2019 و همچنین در مورد اصلاحات یادداشت های توضیحی HS2022 (قابل اجرا از اول ژانویه ۲۰۲۱) ۳۲ اصلاحیه و طبقه بندی جدید، طبقه بندی EN ها و همچنین 29 تصمیم طبقه بندی جدید انجام داده است .

آذر ۱۴۰۰

ناصر کردوانی نسب

تلفن تماس : ۰۹۱۷۷۷۱۰۹۳۶

بندر بوشهر

۱. تصمیمات جلسه ۶۸ کمیته سیستم هماهنگ شده (HS) سازمان جهانی گمرک در
سپتامبر ۲۰۲۱

خلاصه تصمیمات طبقه بندی کمیته HS جلسه ۶۸

Classification Decisions – HS Committee 68th Session

The following list contains the classification decisions (other than those subject to a reservation) taken by the Harmonized System Committee (68th Session – September 2021) on specific products, together with their related Harmonized System code numbers and, in certain cases, the classification rationale.

Advice

Parties seeking to import or export merchandise covered by a decision are advised to verify the implementation of the decision by the importing or exporting country, as the case may be.

No	Product description	Classification	HS codes considered	Classification rationale
1.	<p>Mango and pineapple spread - obtained by cooking under vacuum, at a temperature of approximately 70°C, with a sugar content greater than 30% and less than 70%, packaged in glass jars.</p> <p>Composed of mango, pineapple, liquid fruit sugars, concentrated lemon juice and fruit pectin.</p>	2007.99	20.07	GIRs 1 (Note 5 to Chapter 20) and 6.
2.	<p>Soya bean flakes, defatted, presented untoasted, and non-textured, in polypropylene bags with a net weight of 25 kg and 50 kg or in jumbo bags with a net weight of 650 kg.</p>	2304.00	23.04	GIR 1.
3.	<p>Single-use Oral Nicotine Pouches (containing tobacco), containing tobacco, high purity nicotine derived from tobacco leaves, water, and other high-quality food-grade ingredients, including eucalyptus and pine tree fibres, flavouring and sweeteners. Brown tobacco is cleaned through a water-based cleaning process</p>	2403.99	24.03	GIRs 1 and 6.
4.	<p>Nasal snuff, made from ground tobacco leaves and various other all natural flavourings such as menthol, citrus and eucalyptus. It is sniffed into the user's nasal cavity to deliver nicotine and a flavoured scent.</p>	2403.99	24.03 and 24.04	GIRs 1 and 6.

Classification Decisions – HS Committee 68th Session

No	Product description	Classification	HS codes considered	Classification rationale
5.	<p>Inhaler, with 10 mg nicotine per cartridge (4 mg delivered). Inhaler is prescription-only device used for smoking cessation purposes.</p> <p>They do not use heat in their delivery systems. A user inhales on the plastic mouthpiece at the end of the inhaler to activate and draw from a cartridge containing nicotine-saturated porous plugs.</p> <p>Nicotine is released and absorbed through the user’s membranes in the mouth and throat. Less than 5 % of the inhaled nicotine reaches the user’s lungs.</p> <p>Each cartridge lasts about 20 minutes and delivers approximately the same amount of nicotine as one cigarette.</p>	2404.12	24.04	GIRs 1 and 6.
6.	<p>Nicotine packs – is a concentrated nicotine additive made with freebase nicotine. It is meant to be added to a bottle of e-juice to achieve the desired nicotine strength by following the recommended dosage on the package. This product is not an e-juice and should not be vaped on its own.</p> <p>It’s available in different nicotine concentration levels, containing nicotine blended with vegetable glycerin, propylene glycol, or nicotine salts</p> <p>This product is intended to convert non-nicotine e-liquid into nicotine e-liquid of a desired strength (nicotine concentration).</p> <p>The product was developed to help reduce inventory by allowing retailers to stock only zero nicotine e-liquids to which specific levels of nicotine concentrate could be added.</p>	2404.12	24.04 and 38.24	GIRs 1 and 6.

Classification Decisions – HS Committee 68th Session

No	Product description	Classification	HS codes considered	Classification rationale
7.	<p>Essential Oil Diffusers (Nicotine and Tobacco Free) in the form of a disposable 'vaping' product.</p> <p>This product is a pre-filled, disposable electronic device that operates, without combustion, to create vapour to be breathed into the user's mouth and out of the user's nose. The product is pre-filled with a blend of essential oils (20 %) and soy-based vegetable glycerin (80 %).</p> <p>The solutions come in many flavours, and are marketed for their "therapeutic" benefits to induce states of serenity, alertness, calm, etc.</p> <p>The essential oils are, in fact, not fatty oils, lipids or fats. Rather, they are essences derived from plants. They are commonly referred to as essential oils because they have properties similar to oil in that they are insoluble (they do not dissolve in water).</p> <p>Essential oils are hydrocarbons and can contain as many as 300 different compounds depending on the source. Chemically, essential oils can be classified as alcohols, ethers, esters, aldehydes, ketones, amines, amides, phenols, and mainly, terpenes.</p>	2404.19	24.04 and 38.24	GIRs 1 and 6.
8.	<p>Single-use oral nicotine pouches (Tobacco Free), containing pharmaceutical grade nicotine, water, and other high-quality food-grade ingredients, including eucalyptus and pine tree fibres, flavouring and sweeteners.</p>	2404.91	24.04	GIRs 1 and 6.

Classification Decisions – HS Committee 68th Session

No	Product description	Classification	HS codes considered	Classification rationale
9.	<p>Hair and skin product for children, containing Aqua, Sodium Laureth Sulfate, Cocamidopropyl Betaine, Cocamide DEA, Laureth-6, Disodium Laureth Sulfosuccinate, Sodium Chloride, Perfume, DMDM-Hydantoin, Methylchloroisothiazolinone, Polyquaternium-10, Citric Acid, Butylene Glycol, Chamomilla Recutita (Matricaria) Flower Extract, Equisetum Arvense Extract, Salvia Officinalis (Sage) Leaf Extract, Rosmarinus Officinalis (Rosemary) Leaf Extract, Urtica Dioica (Nettle) Extract, Melissa Officinalis (Balm Mint) Leaf Extract, Humulus Lupulus (Hops) Extract.</p> <p>The product is packaged in a 500 ml bottle for retail sale.</p> <p>According to the manufacturer, the product is intended for washing a baby's skin and hair.</p>	3305.10	33.05 and 34.01	GIRs 1 (Note 1 (c) to Chapter 34) and 6.
10.	<p>Hair and skin product, packaged in 250 ml bottles, containing Aqua, Ammonium Lauryl Sulfate, Glycerin, Cocamidopropyl Betaine, Cedrus Libani Bark Extract, Magnesium Sulfate, Zink Gluconate, Hydroxypropyl Guar Hydroxypropyltrimonium Chloride, Butylene Glycol, Polyquaternium-7, Sodium Chloride, Citric Acid, Sodium Benzoate, Alcohol, Benzotriazolyl Dodecyl p-Crezol, Tris (Tetramethylhydroxypiperidinol) Citrate, Parfum, Cocamide DEA, Laureth-6, Disodium Laureth Sulfosuccinate, Sodium Chloride, Perfume, Linalool, Coumarin, Alpha-Isomethyl Ionone, Hydroxycitronellal, Butylphenyl Methylpropional.</p> <p>The product is intended for hair and skin washing.</p>	3305.10	33.05 and 34.01	GIRs 1 (Note 1 (c) to Chapter 34) and 6.

Classification Decisions – HS Committee 68th Session

No	Product description	Classification	HS codes considered	Classification rationale
11.	<p>Shampoo, gel and bath foam, packaged in a 300 ml bottle containing Aqua, Sodium Laureth Sulfate, Disodium Cocoamphodiacetate, Cocamidopropyl Betaine, Sodium Chloride, Coco glucoside, Propylene Glycol, Glycerin, Citrus Sinensis Extract, Citrus Defcumana Extract, Prunus Persila Extract, Vitis Vinifera Extract, Prunus Dbmestica Extract, Polyquaternium-7, 2-Na EDTA, Citric Acid, Methylchloroisothiazolinone, Methylisothiazoline, Parfum. Citronellol.</p> <p>The product is intended for use as shampoo, gel and bath foam</p>	3305.10	33.05 and 34.01	GIRs 1 (Note 1 (c) to Chapter 34) and 6.

No	Product description	Classification	HS codes considered	Classification rationale
12.	<p>Derivatives of Isothiazolinones, being a high performance, broad spectrum, antimicrobial agent based on isothiazolinone chemistry. It is effective at very low concentrations in controlling both the planktonic and surface growth of bacteria, fungi and algae, and has been produced specifically for water treatment and paper mill applications.</p> <p>The chemical nature of the biocide is that of an aqueous solution of organic and inorganic compounds.</p> <p>The chemical composition is broken down below:</p> <ul style="list-style-type: none"> • 5-Chloro-2-methyl-4-isothiazolin-3-one: 10.0 - 12.0 % • 2-Methyl-4-isothiazolin-3-one: 3.0 - 5.0 % • Magnesium dinitrate: 16.0 - 21.0 % • Magnesium chloride: 10.0 % • Water: 60.0 - 64.0 %. <p>It causes an immediate inhibition of growth upon coming in contact with all types of fouling microorganisms, e.g. fungi, bacteria, and algae. It rapidly interacts with proteins within the cell, causing an inhibition of respiration and ATP synthesis, which results in an inability to synthesize biopolymers or catabolize substrate. Growth inhibition rapidly becomes irreversible and results in cell death as essential proteins are progressively oxidized. Even before cell death occurs, the organisms are unable to synthesize either biodegradative enzymes or the exopolymers which facilitate microbial adhesion and biofilm formation.</p>	3808.94	3808.94 and 3808.99	GIRs 1, 3 (c) and 6.

Classification Decisions – HS Committee 68th Session

No	Product description	Classification	HS codes considered	Classification rationale
13.	<p>Plastic clothes hangers (standard) - used to hang clothes in households as well as commercial environments, including angled hangers commonly used for hanging upper body garments (e.g., coats, sweaters, jackets, shirts, blouses etc.), triangular hangers which can be used for upper body garments and can accommodate lower garments (e.g. trousers, skirts and other similar clothes) over the lower bar, triangular hangers fitted on the lower bar with clips designed for hanging lower body garments, and those with only a bar with clips as the main body specialized.</p>	3924.90	39.24 and 39.26	GIRs 1 and 6.
14.	<p>Plastic clothes hangers (specialized), used for the retail display of items such as socks, underpants and bras and other items that are not commonly hung in households.</p>	3924.90	39.24 and 39.26	GIRs 1 and 6.
15.	<p>Mat with rounded corners, made from closed-cell PVC (polyvinyl chloride) foam, intended to be placed directly on the floor during sports sessions.</p> <p>It has a rectangular shape with the following characteristics: Length 185 cm, Width: 60 cm, Thickness 1.5 cm.</p> <p>The product is designed for use indoors and outdoors for institutional and domestic use during training sessions, such as fitness training, aerobics, gymnastics, Pilates and yoga.</p> <p>It is easy to carry because it can be rolled up</p>	3926.90	39.21 and 39.26	GIRs 1 and 6.
16.	<p>Pickets and stakes, being pointed wooden poles in the round or half-round, intended for driving into the ground for various uses such as forming fences, support plants, tethering animals, marking boundaries, etc.</p> <p>They have a length of 1 to 2 metres and a cross-section profile of 22 x 22mm to 25 x 25mm.</p>	4404.10	44.04 and 44.21	GIRs 1 and 6.

Classification Decisions – HS Committee 68th Session

No	Product description	Classification	HS codes considered	Classification rationale
17.	<p>Squared pickets and stakes, being pointed wooden poles that have been sawn lengthwise to give a rough square or rectangular horizontal profile.</p> <p>They have a length of 1 to 2 metres and a cross-section profile of 22 x 22mm to 25 x 25mm.</p>	4421.99	44.04 and 44.21	GIRs 1 and 6.
18.	<p>Quilt Bag, having the front side in clear polyethylene material (0.10 mm thick) and all other sides being made from black, nonwoven fabric (weight 65 gsm).</p> <p>It has a 5-panel-bag structure with a zipper, handle and a nonwoven black binding, 75 gsm on the edges.</p>	6305.39	42.02 and 63.05	GIRs 1 and 6.
19.	<p>Heat-resistant glass lids, presented separately, but intended for use together with kitchen cookware.</p> <p>They are made of heat-resistant transparent glass with handles made of plastic, stainless steel or other materials, they may have a steam vent and stainless steel rim.</p> <p>The same lid could be used both for pans and frying pans, provided that the diameters of the lids coincide.</p>	7010.20	70.10	GIRs 1 and 6.

20.	<p>Digital pen or smart pen, being a ball point pen capable of both writing with ink and, when used with specialised paper with special dot markings, displaying and saving the written text or drawings on digital devices supporting Android and iOS (a tablet, a computer or a smartphone).</p>	8471.60	84.71 and 96.08	GIRs 1 (Note 5 (C) to Chapter 84) and 6.
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The smart pen has a 90 MB internal memory, digital micro camera, digital processor and a built-in accumulator. It is charged through the built-in Micro USB port. The product has built-in Bluetooth® 4.0 module. It comes with an instruction manual, a cable with MICRO-US connector, a test mini pad and an additional refill.

The smart pen has a pressure and image sensor. The charge connector is located in the upper part, the refill is inserted from below (the upper part cannot be unscrewed). A scanner for reading information is built-in near the refill. The camera is used for taking pictures of the dot matrix coordinates of the notebook or note pad in real time, and completing the writing trajectory positioning and transmission to the app.

The smart pen's digital image processor enables the information on the pen movement to be stored as a series of map coordinates preparing it for transfer to other devices. The smart pen is used to digitise the information being written on the specialised paper, thereby enabling the smart pen to turn everything that is written into digital text, converting hand-written notes and hand-drawn doodles and sketches into editable digital files.

The smart pen has a normal ballpoint-type cartridge and functions as an ordinary writing instrument enabling the user to see what is being written. However, the memory function will only work with the specialised paper.

The product is equipped with a Dual-Core ARM9 Processor, so it records more than 120 FPS (frames per second) and can calculate up to 256 steps of pressure.

No	Product description	Classification	HS codes considered	Classification rationale
	<p>The smart pen does not need to be connected to a smart device to be used. It will store written data in the smart pen's internal memory, which will later be transferred to an app and sent to a smart device, when it is later connected. The smart pen can store up to 1,000 pages of handwritten notes.</p> <p>The smart pen was designed to look like a normal pen. It can also write on normal paper, but without the ability to save text on a digital device.</p>			
21.	<p>Projector, designed to be used in bright environments such as classrooms and conference rooms. It is capable of directly connecting to an automatic data processing (ADP) machine via one HDMI, one mini D-Sub 15 pin, one USB (Type A) or one USB (Type B) connector. It has built-in speakers so that the voice of the lecturer can be heard. The light source is a lamp, and the projection method is 3LCD. The projector is designed for use with an ADP machine and does not include a channel selector or TV tuner.</p> <p>Specifications :</p> <ul style="list-style-type: none"> • Resolution : 1024 x 768 • Aspect Ratio : 4:3 • Brightness : 3600 lm • Projection method : 3LCD • Signal Input : Analog RGB; Signal (1 HDMI); Digital RGB; Signal (1 mini D-Sub15 pin) and • Control terminal : 1 USB (Type A) and 1 USB (Type B). 	8528.62	85.28	GIRs 1 and 6.

Classification Decisions – HS Committee 68th Session

No	Product description	Classification	HS codes considered	Classification rationale
22.	<p>Projector, designed to be used in bright environments such as lecture rooms and large conference rooms. It is capable of directly connecting to an automatic data processing (ADP) machine via two HDMI, one USB (Type A), one mini D-Sub 15 pin or one D-Sub 9 pin connector. The light source is a laser, and the projection method is 1DLP (Digital Light Processing). The projector supports wired and wireless LAN, and has built-in speakers so that the voice of the lecturer can be heard. It is designed for use with an ADP machine and does not include a channel selector or TV tuner.</p> <p>Specifications :</p> <ul style="list-style-type: none"> • Resolution : 1280 x 800, • Aspect Ratio : 16:10, • Brightness : 5000 lm, • Projection method : 1DLP, • Signal Input : Analog RGB Signal (2 HDMI); Digital RGB Signal (1 mini D-Sub15 pin), and • Control terminal : 1 USB (Type A) ; 1 D-Sub9 pin. 	8528.62	85.28	GIRs 1 and 6

Classification Decisions – HS Committee 68th Session

No	Product description	Classification	HS codes considered	Classification rationale
23.	<p>Projector, designed to be used in meeting rooms and classrooms. It is capable of directly connecting to an automatic data processing (ADP) machine via one HDMI, one USB (Type A) connector and one mini D-Sub 15 pin. It has built-in a speaker so that the voice of the lecturer can be heard. The light source is a lampe, and the projection method is DLP (Digital Light Processing)</p> <p>Specifications :</p> <ul style="list-style-type: none"> • Resolution :WXGA 1280 x 800, • Aspect Ratio : 16:10, • Brightness : 3700 lumens, • Projection method : DLP, • Connectivity : <ul style="list-style-type: none"> ✓ Inputs: 1 x HDMI 1.4a, 3D Support, 1 x VGA (YPbPr/RGB), 1 x Composite video, 1 x Audio 3.5mm ✓ outputs: 1 x VGA, 1 x Audio 3.5mm and 1 x USB-A power 1A. ✓ Control: 1 x RS232 	8528.62	85.28	GIRs 1 and 6

Classification Decisions – HS Committee 68th Session

No	Product description	Classification	HS codes considered	Classification rationale
24.	<p>Projector, designed to be used in any time of the day and for multiple purposes, including professional use - from business meetings rooms to classrooms. It is capable of directly connecting to an automatic data processing (ADP) machine via two HDMI connectors, one USB (type A) connector, one VGA connector. It has built-in a speaker so that the voice of the lecturer can be heard. The light source is a lamp, and the projection method is DLP (Digital Light Processing)</p> <p>Specifications :</p> <ul style="list-style-type: none"> • Resolution : WXGA (1280 x 800), • Aspect Ratio :16:10, • Brightness : 4000 lumens, • Projection method : DLP, • Connectivity: <ul style="list-style-type: none"> ✓ Signal Input : HDMI 1.4a, 3D Support, 1 VGA (YPbPr/RGB), 1 Composite video, 1 Audio 3.5mm, 1 x HDMI 1.4a 3D support + MHL ⌘ ✓ Output : 1 VGA (YPbPr/RGB), 1 Audio 3.5mm and 1 USB-A power 1A. ✓ Control: 1 x RS232 	8528.62	85.28	GIRs 1 and 6

Classification Decisions – HS Committee 68th Session

No	Product description	Classification	HS codes considered	Classification rationale
25.	<p>Projector, designed to be used in small meeting rooms and classrooms.</p> <p>It is capable of directly connecting to an automatic data processing (ADP) machine via one HDMI, USB (type A) connector or one VGA connector. It has built-in a speaker so that the voice of the lecturer can be heard. The light source is a lamp, and the projection method is DLP (Digital Light Processing)</p> <p>Specifications :</p> <ul style="list-style-type: none"> • Resolution : WXGA (1280 x 800), • Aspect Ratio : 16:10, • Brightness : 3700 lumens, • Projection method : DLP, • Connectivity: <ul style="list-style-type: none"> ✓ Inputs: 1 x HDMI 1.4a, 3D support, 1 x VGA (YPbPr/RGB), 1 Composite video, 1 Audio 3.5mm. ✓ Outputs : 1 x VGA (YPbPr/RGB), 1 x Audio 3.5mm, 1 x USB-A power 1A ✓ Control: 1 x RS232 	8528.62	85.28	GIRs 1 and 6

Classification Decisions – HS Committee 68th Session

No	Product description	Classification	HS codes considered	Classification rationale
26.	<p>Projector, designed to be used in meeting rooms and classrooms.</p> <p>It is capable of directly connecting to an automatic data processing (ADP) machine via one HDMI connector, one USB (Type A) or one VGA connector. It has built-in a speaker so that the voice of the lecturer can be heard. The light source is a lamp, and the projection method is DLP (Digital Light Processing).</p> <p>Specifications :</p> <ul style="list-style-type: none"> • Resolution: 1080p Full HD (1920x1080). • Aspect Ratio : 16:9, • Brightness : 3600 lumens, • Projection method : DLP, • Connectivity: <ul style="list-style-type: none"> ✓ Inputs: 1 x HDMI 1.4a 3D support, 1 x VGA (YPbPr/RGB), 1 x Composite video, 1 x Audio 3.5mm. ✓ Outputs: 1 x Audio 3.5mm, 1 x USB-A power 1.5A. ✓ Control: 1 x RS232. 	8528.62	85.28	GIRs 1 and 6
27.	<p>A TFT-LCD module, consisting of the following components assembled together in a frame: a TFT-LCD Panel (being an assembly of a TFT substrate, a liquid crystal and a colour filter substrate), a driver integrated circuit (IC) for transmitting processed signals to each pixel on the screen, a Source printed circuit board (PCB), and a backlight unit (BLU) as a light source for display, etc.</p> <p>Other technical information includes :</p> <ul style="list-style-type: none"> • Display Size : 27.0 inch • Brightness : 300 nit • Response Time : 14 ms • Resolution : FHD • Number of Pixels : 1,980 × 1,080. 	8529.90	85.29 and 90.13	GIRs 1 (Note 2 (b) to Section XVI) and 6.

۲. تصمیمات جلسه ۶۸ کمیته سیستم هماهنگ شده (HS) سازمان جهانی گمرک در سپتامبر ۲۰۲۱

اصلاحات مربوط به خلاصه ای از نظرات سیستم طبقه بندی کالا کمیته HS جلسه ۶۸

The following list contains the decisions taken by the Harmonized System Committee (68th Session – September 2021) concerning amendments to the Harmonized System Compendium of Classification Opinions, applicable as of 1 January 2022. This publication will be updated regularly.

The Harmonized System Compendium of Classification Opinions (FIFTH EDITION 2022) is published by WCO and consists of a numerical list, set out in the order of headings and subheadings of the Harmonized Commodity Description and Coding System, of the Classification Opinions adopted by WCO. Within any Harmonized System heading or subheading the Classification Opinions are listed in chronological order. The Compendium is available as a bilingual publication in English and French, the two official languages of the WCO, and can be ordered directly (see "Online Services" > "Bookshop" on this Web site).

The amendments listed below are reproduced in the order of the current pages concerned and will be incorporated into the aforementioned WCO publication in due time by replacing the pages affected by the amendments made.

Advice

Parties seeking to import or export merchandise covered by a decision are advised to verify the implementation of the decision by the importing or exporting country, as the case may be.



AMENDMENT TO THE COMPENDIUM OF CLASSIFICATION OPINIONS

Page II/1.

Insert the following Classification Opinions :

- "0710.40** 1. **Frozen baby corn cobs originating from sweet corn** (*Zea mays var. saccharata*) - with a length of 5 to 12 cm and a diameter of 10 mm or more, but not more than 20 mm. (according to the characteristics for baby corn indicated in the Codex Alimentarius Standard 188 -1993).

Baby corn cobs are harvested at an early stage as immature corn cobs (before fertilisation), containing only immature/undeveloped maize grain.

Application of GIRs 1 and 6.

See also opinions 0710.80/1, 2005.80/2 and 2005.99/2."

(Doc. NC2855Eb/K/4)

- "0710.80 1. **Frozen baby corn cobs originating from cereal maize (other than sweet corn)** - with a length of 5 to 12 cm and a diameter of 10 mm or more, but not more than 20 mm (according to the characteristics for baby corn indicated in the Codex Alimentarius Standard 188 -1993)

Baby corn cobs are harvested at an early stage as immature corn cobs (before fertilisation), containing only immature/undeveloped maize grain.

Application of GIRs 1 and 6.

See also opinions 0710.40/1, 2005.80/2 and 2005.99/2."

(Doc. NC2855Eb/K/4)

Page IV/4.

Insert the following Classification Opinion :

- "1806.32 1. **Chocolate-based food preparation**, presented in the form of milk chocolate tablets, embedded with ten biscuits visible on both sides of the tablet. The product contains by weight 63 % milk chocolate, 25 % cocoa biscuits and 12 % vanilla flavoured milk cream.

Application of GIRs 1 and 6.



(Doc. NC2855Eb/K/5)

Page IV/5b.

Insert the following Classification Opinion :

- "1806.90** **5. Product, which contains cocoa, known as "Cookies & Cream" is a flavoured protein powder. It has the following ingredients:**
- soy protein isolate 41 %
 - fructose powder 17 %
 - cookie crumbs 10 %
 - oat fibre 8 %
 - inulin 6 %
 - polydextrose powder 5 %
 - mineral 2.5 %
 - flavours, additives, vitamins and other ingredients 10.5 %

The cookie crumbs contain wheat flour, sugar, canola oil, cocoa 5-10 % (processed with alkali), salt, baking soda.

Application of GIRs 1 and 6."

(Doc. NC2855Eb/K/6)

Page IV/11.

Insert the following Classification Opinions :

- "2005.80** **2. Baby corn cobs originating from sweet corn (*Zea mays* var. *saccharata*) prepared or preserved with salt water and ascorbic acid - with a length of 5 to 12 cm and a diameter of 10 mm or more, but not more than 20 mm (according to the characteristics for baby corn indicated in the Codex Alimentarius Standard 188 -1993).**

Baby corn cobs are harvested at an early stage as immature corn cobs (before fertilisation), they contain only immature/undeveloped maize grain.

Application of GIRs 1 and 6.

See also opinions 0710.40/1, 0710.80/1, and 2005.99/2."

(Doc. NC2855Eb/K/4)

- "2005.99 2. Baby corn cobs originating from cereal maize (other than sweet corn)** prepared or preserved with salt water and ascorbic acid - with a length of 5 to 12 cm and a diameter of 10 mm or more, but not more than 20 mm (according to the characteristics for baby corn indicated in the Codex Alimentarius Standard 188 -1993).

Baby corn cobs are harvested at an early stage as immature corn cobs (before fertilisation), they contain only immature/undeveloped maize grain.

Application of GIRs 1 and 6.

See also opinions 0710.40/1, 0710.80/1 and 2005.80/2."

(Doc. NC2855Eb/K/4)

Page IV/23.

Insert the following Classification Opinion :

- "2106.90 38. Herbal aloe concentrate** in liquid form consisting of purified Aloe Vera (whole leaf), purified water, anhydrous citric acid, sodium citrate dihydrate, flavour (lemon juice concentrate), camomile flower powdered extract (4:1), potassium sorbate, sodium benzoate.

It must be diluted with water or other beverages before consumption.

Application of GIRs 1 and 6."

(Doc. NC2855Eb/K/6)

Page IV/24.

Insert the following Classification Opinions :

- "2106.90 39. Preparation in form of free flowing particles (beadlets)** which contains 0.25 % vitamin D₃ in edible fats finely dispersed in a cornstarch-coated matrix of hydrolysed bovine gelatin and sucrose. DL - α -Tocopherol is added as an antioxidant. Silicon dioxide is used as a processing aid. The product is used for pharmaceutical preparations, dietary supplements and food preparations.

Application of GIRs 1 (Note 1 (f) to Chapter 29) and 6.

(Doc. NC2855Eb/K/7)

- "2106.90 40. **Preparation in form of free flowing particles (beadlets)** which contains 5 % vitamin K1 finely dispersed in a matrix of acacia and sugar. The product is used for dry food and pharmaceutical preparations, especially for the fortification of infant formulas.

Application of GIRs 1 (Note 1 (f) to Chapter 29) and 6.

(Doc. NC2855Eb/K/7)

- "2106.90 41. **Preparation in form of free flowing particles (beadlets)** which contains 325,000 IU vitamin A (97,500 µg retinol) per gram. The individual particles contain vitamin A acetate finely dispersed in a cornstarch-coated matrix of acacia and maltodextrin; DL-α- tocopherol is added as an antioxidant. The product is used for food preparations which are reconstituted with liquids.

Application of GIRs 1 (Note 1 (f) to Chapter 29) and 6."

(Doc. NC2855Eb/K/7)

Page IV/25.

Insert the following Classification Opinions :

- "2202.99 7. **Ready to drink high-calorific sip feed with energy chocolate flavour**, suitable as a sole source of nutrition, containing water, maltodextrin, milk proteins, sugar, vegetable oils, cocoa, flavouring, emulsifier, colourings, minerals, vitamins and other additives. The product is a brown, milky cloudy, watery liquid with a sweet taste and a flavour of milk chocolate, presented in 200 ml plastic bottles. The product can be used to supplement the normal diet (1-3 bottles per day) or as a sole source of nutrition (5-7 bottles per day).

Application of GIRs 1 and 6."

(Doc. NC2855Eb/K/8)

- "2202.99 8. **Ready to drink high-calorific sip feed with juicy blackcurrant flavour**, suitable as a sole source of nutrition, containing water, sugar, milk proteins, flavouring, colourings, minerals, vitamins, other additives. The product is a reddish-brown, clear, watery liquid with a sweet and sour taste and a flavour of blackcurrants, presented in 200 ml plastic bottles. The product can be used to supplement the normal diet (1-3 bottles per day).

Application of GIRs 1 and 6."

(Doc. NC2855Eb/K/8)

- "2202.99 9. **Ready to drink high-calorific sip feed with banana flavour**, suitable as a sole source of nutrition, containing water, glucose syrup, milk proteins, vegetable oils, flavouring, colourings, minerals, vitamins, additives. The product is a beige-coloured, milky-cloudy, watery liquid with a sweet, milky taste and a flavour of banana, presented in 200 ml plastic bottles. The product can be used to supplement the normal diet (1-3 bottles per day) or as a sole source of nutrition (5-7 bottles per day).

Application of GIRs 1 and 6."

(Doc. NC2855Eb/K/8)

Page VI/28.

Insert the following Classification Opinion:

- "2306.50 1. **Defatted virgin coconut powder**, with a fat content of 12.4 % by weight, produced from matured coconuts (not copra). During its production each coconut is first husked, shelled, and the white kernels are separated from their outer brown skin. Subsequently, the kernels are washed, cut and dried for 45 min at max. 40°C. The oil extraction is done without a solvent, in just one step and under cold conditions.

The product is yellowish white coloured, fine sticky powder having a coconut like smell and creamy taste. It is put up for retail sale in 500 g packages and used for food industry or domestic use for various gluten free and fibre rich baker's wares (for example breads, cakes and pies).

Application of GIRs 1 and 6."

(Doc NC2855Eb/K/9)

Page IV/31.

Insert the following Classification Opinions:

- "2403.99 3. **Cut rolled expanded stems (CRES)**. The tobacco stems are crushed and rolled, then cut to the desired width. They are subsequently moisture-adjusted and exposed to heat in order to expand the stems. The products thereby obtained cannot be smoked directly, and are used as manufacturing inputs in the production of cut tobacco used to fill cigarettes (cut filler tobacco – CFT).

Application of GIRs 1 and 6."

(Doc. NC2855Eb/K/10)

- "2403.99 4. **Expanded tobacco stems (ETS).** The tobacco stems are cut and subsequently placed in a special vessel, where they are mixed with carbon dioxide and pressurized, causing the carbon dioxide to be converted into its solid state (dry ice). The tobacco stems and the carbon dioxide are then exposed to heat, and the carbon dioxide reverts to its gaseous state. When the carbon dioxide is released, the tobacco stems expand. The products thereby obtained cannot be smoked directly, and are used as manufacturing inputs in the production of cut tobacco used to fill cigarettes (cut filler tobacco – CFT).

Application of GIRs 1 and 6."

(Doc. NC2855Eb/K/10)

Page VI/13.

Insert the following Classification Opinion:

- "3301.29 1. **Lavender (*Lavandula angustifolia*) essential oil**, put up for retail sale.

Uses: orally (sedative, carminative, digestive), topically (antiseptic, massage) or for inhalation by diluting a few drops in water.



Application of GIRs 1 and 6."

(Doc. NC2855Eb/K/11)

Page VI/19.

Insert the following Classification Opinion:

"3404.90 2. Monoglycerides produced from fully hydrogenated edible palm oil.

After esterification of the raw material, it passes through a distillation process where concentrated monoglycerides are obtained, concentrating the product to the following specification: min. 90 % monoglycerides; iodine value max. 2 %; free glycerol max. 1 %; acid value max. 3 %; melting point approx. 63 °C; trans fatty acids < 1 %.

The product meets the criteria for the character of artificial waxes referred to in the Explanatory Note to heading 34.04.

The product is presented in 25 kg bags. It is commonly used in bakery, production of margarine, coffee whiteners, pasta and potato products, candies and toffees, whipping gel and peanut butter.



Application of GIRs 1 and 6."

(Doc. NC2855Eb/K/12)

Page VII/17.

Insert the following Classification Opinion:

"3926.90 15. Garbage containers used by local authorities to enable towns, cities and neighbourhoods to bring household waste from such areas together before it is collected by municipal garbage trucks. Their technical specifications are as follows:

- UV-stabilized *high-density polyethylene* (HDPE).
- Frontal or lateral gripping with kit.
- 160 mm diameter wheels with flexible rubber tyre.
- Drain plug.
- Dimensions (mm): H. 1165 x W. 1265 x D. 775.
- Weight: 38 kg – load capacity 250 kg.
- Conform to Standards EN 840-1, 5 and 6.
- Optional: lateral gripping kit – reinforced spring coupling.



Application of GIRs 1 and 6.”

See also Opinions 3924.90/7 and 7323.99/1. ”

(Doc. NC2855Eb/K/13)

Page XV/1.

Insert the following Classification Opinions:

- “7208.51** 1. **Hot rolled steel plates of non-alloy steel** (Dimension (width x length x thickness, in mm): 3100 x 6096 x 130), which have undergone the following processes of production: pre-heating, shot blasting, primer spraying, drying and marking respectively.

The steel plates have been unevenly coated with polymer primer in order to protect it from rust.

The chemical components of the primer are titanium dioxide (0.5 - 10 %), tetraethyl orthosilicate (25 - 40 %), zinc powder (30 - 50 %), ethyl alcohol (10 - 25 %), isopropanol (10 - 15 %), butanol (2.5 - 10 %) and xylene (2 - 8 %).

Application of GIRs 1 and 6.”

- “7208.52** 1. **Hot rolled steel plates of non-alloy steel** (Dimension (width x length x thickness, in mm): 2440 x 6096 x 6), which have undergone the following processes of production: pre-heating, shot blasting, primer spraying, drying and marking respectively.

The steel plates have been evenly coated with polymer primer in order to protect it from rust.

The chemical components of the primer are titanium dioxide (0.5 - 10 %), tetraethyl orthosilicate (25 - 40 %), zinc powder (30 - 50 %), ethyl alcohol (10 - 25 %), isopropanol (10 - 15 %), butanol (2.5 - 10 %) and xylene (2 - 8 %).

Application of GIRs 1 and 6.”

(Doc. NC2855Eb/K/14)

Page XVI/1.

Insert the following Classification Opinion:

- "8402.19** 1. **Steam generating boiler** for steam rooms, designed to supply a steam room measuring up to 20.9 m³. It comes in the form of a cabinet (dimensions: 57 x 48 x 71 cm). Its main components are the following:
- 1) water tank with electric water heaters.
 - 2) water inlet valve.
 - 3) steam outlet valve.
 - 4) heat sensor (to be fixed in the steam room)
 - 5) control panel.

Application of GIRs 1 and 6."

(Doc. NC2855Eb/K/15)

Page XVI/5a.

Insert the following Classification Opinion:

- "8419.20** 1. **Low-temperature steriliser** using an aqueous solution of formaldehyde as a sterilising agent for preparing heat-sensitive goods. An aqueous solution of formaldehyde is heated at a temperature of 55 to 60 °C in the continuous evaporator unit to transform it to a gaseous state. The formaldehyde vapour is then uniformly distributed around the material or objects in the sterilisation chamber.

It is primarily intended for use in sterilising laboratory equipment and materials and medical devices.

Application of GIRs 1 and 6."

(Doc. NC2855Eb/K/16)

Page XVI/7.

Insert the following Classification Opinion :

- "8421.21** 2. **Instant boiling and chilled filtered drinking water system**, comprising the following components :
- (i) Under-bench module, incorporating one or two filter cartridges, electric heating and chilling apparatus in a common housing, to be installed inside of an under-bench cabinet (Dimension (H x W x D): 340 mm x 315 mm x 465 mm).

- (ii) Water dispenser (tap) of metal, with two levers for dispensing hot and cold water respectively either by depressing or lifting, to be installed on sink-top or bench-top; and
- (iii) Tubing and connectors for connecting external water supply, under-bench module and water dispenser.

The product is designed to provide boiling and chilled filtered drinking water for approximately 40 users, with a capacity of 150 cups of boiling water and 175 cups of chilled water per hour. However, it does not provide ambient filtered water without boiling or chilling.

Application of GIRs 1, 3 (b) and 6.



(Doc. NC2855Eb/K/17)

Page XVI/13.

Insert the following Classification Opinion :

- "8427.10** 1. **Self-Propelled-Articulated Boom Lift**, being an electric motor-powered wheeled base unit works truck with an articulated hydraulic lifting boom, which has a working platform (cage or man-basket) mounted on the boom. This lift has a maximum speed of 5.2 km/h (folded) and 0.8 km/h (unfolded), maximum working height 15.7 m, maximum gross weight 6,500 kg and platform capacity 227 kg. It is designed to accommodate a worker to enable work at heights.

Application of GIRs 1 and 6.



(Doc. NC2855Eb/K/18)

Page XVI/45.

Insert the following Classification Opinion :

- "8501.62** 1. **Solid oxide fuel cell (SOFC)**, used for generating electric power, with criteria of 480V, 3-phase, 60Hz, with apparent power output of 210 kVA.

The product consists of an electric reactor, a device which removes the sulphur and the hydrogen sulphide or organic sulphur in the fuel, the electrical power management system that converts the direct current (DC) electric inverse into the alternating current (AC) output, the control circuit for the detection of gas safety, the pipeline of the fuel, the water treatment system and the heat preservation box. The electric reactor is the component where the electrochemical reaction occurs.

Application of GIRs 1 and 6."

(Doc. NC2855Eb/K/19)

Page XVI/45.

Insert the following Classification Opinion :

- "8502.13** 1. **Electric generating set**, composed of an alternating current (AC) electric generator and a diesel engine which are mounted together as one unit, with dual power ratings: 375 kVA for prime power and 410 kVA for standby power.

Application of GIRs 1 and 6.



(Doc. NC2855Eb/K/20)

Page XVI/52.

Insert the following Classification Opinion :

- "8517.13 2. **Radio frequency identification (RFID)/barcode reader** is an apparatus with a mobile operating system capable of scanning radio-frequency identification and barcodes, and consisting of two main parts: a main console and a grip. Its characteristics include, among others, the following :

Dimensions : 164.2 x 80.0 x 24.3 mm

Touch Panel Display : 5.2" (132.08 mm)

Audio :1 speaker, 2 microphones

Keypad : 4 front keys, 1 power key, 2 scan keys, 1 multifunctional key

The main console has the specifications and physical appearance of a typical smartphone, equipped with a connector to support connection with the grip, and cellular connection capabilities.

It is also equipped with a camera to scan and take regular pictures and a pre-installed application for scanning. The apparatus can be used to make phone calls, to run applications, and to communicate with the server after scanning the RFID / barcode.

It can also be used for scanning without the grip, but with a limited distance coverage. The grip is in the shape of a pistol grip, equipped with a connector to support connection with the main console, and a trigger to start the scanning.

Application of GIRs 1 (Note 3 to Section XVI) and 6.



(Doc. NC2855Eb/K/21)

Page XVI/37. Opinion 8524.91/1.

Last line, delete "**Application of GIRs 1 (Note 2 (b) to Section XVI) and 6**" and substitute "**Application of GIRs 1 (Note 2 (a) to Section XVI and Note 7 to Chapter 85) and 6**".

(Doc. NC2855Eb/M/1)

Page XVII/28.

Insert the following Classification Opinion :

- "8802.20** **1. Ultralight motorized (ULM) hydroplane**, pneumatic pendulum type, with integral motor, a wing, a propeller and a semi-rigid hull, enabling the vehicle to land on or take off from or on a water surface (sea, lake etc.).

The product has the following features:

- Twin cylinder, 2-stroke engine;
- Two-seats-in-tandem cockpit;
- Empty weight : 216 kg;
- Maximum gross weight : 406 kg;
- Stall speed : 48 km/h;
- Cruise speed : 70 km/h;
- Maximum speed : 80 km/h;
- Wingspan : 11.15 m;
- Wing area : 19.6 m²

Application of GIR 1 and 6.

Amendments to the Compendium of Classification Opinions – HS Committee 68th Session



(Doc. NC2855Eb/K/22)

Insert the following Classification Opinions:

- "9027.20 1. On-line Dissolved Gas Analysis (DGA) apparatus**, used for monitoring dissolved gases in transformer oil, in the form of a self-contained metal square box, incorporating the following components:
- (i) an extraction system for oil sampling and gas extraction;
 - (ii) a gas chromatograph (GC) system for separation and measurement of extracted gases; and
 - (iii) other components, including two programmable relays, supported alarms and external sensor inputs.

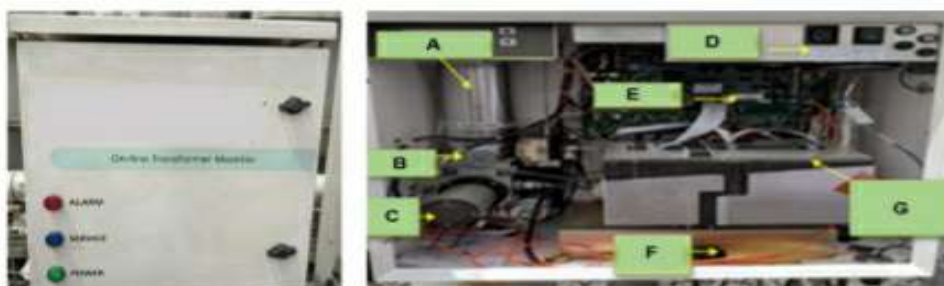
It is presented with proprietary software for gas analysis, data visualization and transformer monitor management.

The apparatus provides continuous sampling of oil from the transformer and periodic gas analysis. It extracts the dissolved gases from the oil, injects the gas aliquots into the gas chromatograph system once the equilibrium state between gas and oil is reached, and subsequently separates and measures eight fault gases (O₂, CO, CO₂, H₂, CH₄, C₂H₆, C₂H₄ and C₂H₂) individually.

The individual gas concentration data is transferred to a separate computer (not supplied) where the proprietary software is installed. The software analyzes the data on the dissolved gases to diagnose the specific fault which would result in this fault gas profile. The software allows for the setting up of the alarm confirmation feature of the apparatus's firmware.

Application of GIRs 1 (Note 3 to Section XVI and Note 3 to Chapter 90) and 6.

See also Opinion 9027.20/2.



- | |
|--|
| A. Extractor membrane |
| B. Gas pump |
| C. Oil pump |
| D. Power supply |
| E. Motherboard |
| F. Enclosure heater |
| G. Gas separator Columns (Chromatograph) |

(Doc. NC2855Eb/K/23)

“9027.20 2

On-line Dissolved Gas Analysis (DGA) apparatus, used for monitoring dissolved gases in transformer oil, in the form of a self-contained metal square box, incorporating the following components:

- (i) an extraction system for oil sampling and gas extraction;
- (ii) a gas chromatograph (GC) system for separation and measurement of extracted gases; and
- (iii) other components, including two programmable relays, supported alarms and external sensor inputs.

It is presented with proprietary software for gas analysis, data visualization and transformer monitor management.

The apparatus provides continuous sampling of oil from the transformer and periodic gas analysis. It extracts the dissolved gases from the oil, injects the gas aliquots into the gas chromatograph system once the equilibrium state between gas and oil is reached, and subsequently separates and measures three fault gases (CH₄, C₂H₄ and C₂H₂) individually.

The individual gas concentration data is transferred to a separate computer (not supplied) where the proprietary software is installed. The software analyzes the data on the dissolved gases to diagnose the specific fault which would result in this fault gas profile. The software allows for the setting up of the alarm confirmation feature of the apparatus's firmware.

Application of GIRs 1 (Note 3 to Section XVI and Note 3 to Chapter 90) and 6.

See also Opinion 9027.20/1.

(Doc. NC2855Eb/K/23)

Page XVIII/11.

Insert the following Classification Opinion :

- “9028.90** **1.** **Electricity meter box** of plastic (dimensions (L x W x H, in cm): 16 x 38 x 13), presented empty, designed to install a smart electricity meter for measuring the amount of electricity consumed and one or more switches for connecting and cutting electricity (meter and switches are not presented). It has two cable glands at the bottom for the entry and exit of electrical cables, and fittings at the back for hanging and fixing it on the wall.

The box has a transparent plastic door with hinges and holes to seal the box. There are two small doors on the transparent door: one for a user to easily cut electric circuits in case of emergency, and the other for a technician to test the meter. The function of the box is to connect the electricity meter and the switches in one place, protecting them from dust and ensuring resistance from chemicals.

Application of GIRs 1 (Note 2 (b) to Chapter 90) and 6.



(Doc. NC2855Eb/K/24)

۳. اصلاحات در یادداشت های توضیحی سیستم هماهنگ شده (HS)

جلسه ۶۸ کمیته HS سازمان جهانی گمرک سپتامبر ۲۰۲۱

Amendments to the Harmonized System Explanatory Notes – HS Committee 68th Session

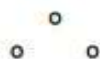
The following list contains the decisions taken by the Harmonized System Committee (**68th Session – September 2021**) concerning amendments to the Harmonized System Explanatory Notes, applicable as of 1 January 2022. This publication will be updated regularly.

The Harmonized System Explanatory Notes are published by WCO in 5 volumes (**2022 edition**) and reflect the official interpretation of the Harmonized Commodity Description and Coding System. They also contain the text of the Subheading Explanatory Notes indicating the scope and content of certain of the Harmonized System Subheadings. The Explanatory Notes are available in English and French, the two official languages of the WCO, and can be ordered directly (see “Bookshop” on this Web site). They are also available on-line.

The amendments listed below are reproduced in the order of the current pages concerned and will be incorporated into the aforementioned WCO publications in due time by replacing the pages affected by the amendments made.

Advice

Parties seeking to import or export merchandise covered by a decision are advised to verify the implementation of the decision by the importing or exporting country, as the case may be.



AMENDMENTS TO THE EXPLANATORY NOTES

CHAPTER 15.

Heading 15.09. Part (C). Page III-1509-1.

Delete and substitute :

(C) Other virgin olive oils, which are obtained under conditions that lead to a product that may not be suitable for human consumption without further refining and includes the two categories, i.e., lampante virgin olive oil and ordinary virgin olive oil.

(Doc. NC2855Ec/M/2)

Heading 15.21. Page III-1521-2. Part (II). Fourth paragraph.

Delete and substitute :

"Beeswax and other insect waxes are classified in this heading whether in the raw state (including in natural combs), or melted, pressed or refined, whether or not bleached or coloured".

(Doc. NC2855Ec/K/2)

CHAPTER 20

Heading 20.07. Page IV-2007-1. Paragraphs 1, 3 and 4.

Delete "by boiling" and substitute "by cooking".

(Doc. NC2855Ec/G/4)

CHAPTER 27.

Heading 27.11.

Page V-2711-1.

Insert the following 4th new paragraph :

"This heading also covers other gases such as liquefied petroleum gas (LPG).".

(Doc. NC2855Ec/K/1)

Amendments to the Harmonized System Explanatory Notes – HS Committee 68th Session

CHAPTER 85.

Heading 85.18.

Page XVI-8518-4. New exclusion (c).

Insert the following new exclusion (c):

“(c) Semiconductor-based transducers (for example micro-electro-mechanical-systems (MEMS) sensors used in silicone microphones) (heading 85.41).”

Reletter present exclusion (c) as exclusion (d).

(Doc. NC2855Ec/K/3)

CHAPTER 95.

Heading 95.05.

Page XX-9505-1. Part (A). Exclusion paragraphs.

Delete and substitute :

“The heading excludes:

- (a) Statuettes, statues and the like of a kind used for decorating places of worship.
- (b) Articles that contain a festive design, decoration, emblem or motif and have a utilitarian function, e.g., tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen.
- (c) Carnival and festive design headgear made of durable material having a utilitarian function (Chapter 65).”

(Doc. NC2855Ec/K/25)



World Customs Organization
Organisation mondiale des douanes