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HARMONIZED SYSTEM EXPLANATORY NOTES

2012 Edition

(English text)

Amending Supplement n° 5

JUNE 2014

(17 sheets)

1°) Remove the following sheets and substitute those annexed :

I-3-1 and 2
I-0511-1 and 2
VI-2825-4 and 5 *
VI-2915-1 and 2
VI-29-Annex-9 and 10
VII-3907-1 and 2 *

I-0302-2 and 3
II-0712-1 and II-0713-1
VI-2833-1 and 2
VI-2920-1 and 2
VI-29-Annex-31 and 32 *

I-0305-1 and 2
IV-1604-2 and IV-1605-1
VI-2909-3 and 4
VI-2934-1 and 2
VI-3002-1 to VI-3003-1

Note : Only the page modified by a new Amending Supplement has a reference to this Amending Supplement. A vertical line in the margin indicates where the text has been modified.

* : The replacement of this sheet was necessitated by printing errors.

Explanatory Notes To The Harmonized System

JG Myers



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Customs Bulletin and Decisions, 1998 *Customs Bulletin*, 1997-11 **Customs Today**, 1984 Introducing the International Convention on the Harmonized Commodity Description and Coding System, 1983 **Alphabetical Index to the Harmonized System and Its Explanatory Notes** Customs Co-operation Council, World Customs Organization, 2008 To facilitate the location of references in the Harmonized System HS Nomenclature or in the Explanatory Notes to any of the products or articles mentioned therein the Council has published an Index This Index is an alphabetical list Column 1 of the articles and products mentioned in the HS and its Explanatory Notes The references against each article or product listed in Column 1 show in Column 2 the legal Section Chapter or Subheading Note or the heading or subheading in which that article or product is cited in Column 3 the pages of the Explanatory Notes in which the article or product is mentioned This publication has been completely revised following the amendments made to the HS on 1 January 2007 and it reflects the update of the Explanatory Notes on 1 February 2007 Editor **Business America**, 1985 Includes articles on international business opportunities **Import Documentation and Procedures** Jan Seal, 2004 Explanatory Notes [to The] Harmonized Commodity Description and Coding System World Customs Organization, 2011 **World Trade Organization Dispute Settlement Decisions**, 2005-04-29 *Basics of the International System of Customs and Tariffs* G. Gregory Letterman, 2001 Although customs and tariffs operate from a national perspective it is the overarching international structure of classification valuation etc that is imposed upon the national schemes that provide international customs and tariffs with a comprehensible global consistency whose understanding is of great importance for those dealing in international commerce It is this global scheme of customs and tariffs laws and practices that the author describes so thoroughly and well Having mapped out for the reader that global scheme he then describes the many types of variances and exemptions from the global scheme that must be understood as well Basic Guide to International Customs and Tariffs provides a highly readable description of its subject and a unique global perspective not encountered in other books dealing with the same topic Published under the Transnational Publishers imprint *Basics of Multilateral Institutions and Multinational Organizations* G. Gregory Letterman, 2002 Identifying the relevant multilateral institutions and multinational organizations involved in particular aspects of international finance and trade often proves to be difficult This book makes that process easy while providing valuable descriptions of and insights into those institutions and organizations Chapter topics examine multilateral institutions and organizations generally and their major umbrella organization the United Nations concerned with national currencies national solvency financial institutions and securities exchange and international financial transactions and securities promoting economic development regulating international trade dealing with international product and performance standards standardized legal commercial rules and common usages and documents through international conventions and treaties the harmonization of national commercial laws and accepted sectoral

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Table of Contents Explanatory Notes To The Harmonized System

1. Understanding the eBook Explanatory Notes To The Harmonized System
 - The Rise of Digital Reading Explanatory Notes To The Harmonized System
 - Advantages of eBooks Over Traditional Books
2. Identifying Explanatory Notes To The Harmonized System
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Explanatory Notes To The Harmonized System
 - User-Friendly Interface
4. Exploring eBook Recommendations from Explanatory Notes To The Harmonized System
 - Personalized Recommendations
 - Explanatory Notes To The Harmonized System User Reviews and Ratings
 - Explanatory Notes To The Harmonized System and Bestseller Lists
5. Accessing Explanatory Notes To The Harmonized System Free and Paid eBooks
 - Explanatory Notes To The Harmonized System Public Domain eBooks
 - Explanatory Notes To The Harmonized System eBook Subscription Services
 - Explanatory Notes To The Harmonized System Budget-Friendly Options

6. Navigating Explanatory Notes To The Harmonized System eBook Formats
 - ePub, PDF, MOBI, and More
 - Explanatory Notes To The Harmonized System Compatibility with Devices
 - Explanatory Notes To The Harmonized System Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Explanatory Notes To The Harmonized System
 - Highlighting and Note-Taking Explanatory Notes To The Harmonized System
 - Interactive Elements Explanatory Notes To The Harmonized System
8. Staying Engaged with Explanatory Notes To The Harmonized System
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Explanatory Notes To The Harmonized System
9. Balancing eBooks and Physical Books Explanatory Notes To The Harmonized System
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Explanatory Notes To The Harmonized System
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Explanatory Notes To The Harmonized System
 - Setting Reading Goals Explanatory Notes To The Harmonized System
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Explanatory Notes To The Harmonized System
 - Fact-Checking eBook Content of Explanatory Notes To The Harmonized System
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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