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ARTICLE

HS 2007: New Gaps Emerging within All Customs Tariffs

Carsten Weerth*

New gaps are emerging worldwide in all customs tariffs that are using the Harmonized Commodity Description and Coding System (Harmonized System Convention) following the technical revision as of 1 January 2007. Thirty-four headings are not in use for the next four to five years. This contribution shows the history of gaps within the nomenclature and examines their placements.

After the revision of the Nomenclature of the Convention on the Harmonized Commodity Description and Coding System (Harmonized System Convention, Brussels, 14 June 1983), which is effective since 1 January 2007, several new gaps are emerging.

A. Harmonized System 1996

After the revision of the Nomenclature of the HS 1996 (in force from 1 January 1996 to 31 December 2001) gaps at first emerged in chapter 15, when the heading 1519 was cancelled.

B. Harmonized System 2002

After the revision of the Nomenclature of the HS 2002 (in force from 1 January 2002 to 31 December 2006), gaps also emerged in chapters 15, 25, 41 and 85, when cancelled positions were not replaced for matters of clarity.¹

Seven headings, which were not in use within the Nomenclature of the HS 2002, are 1519, 2527, 4108, 4109, 4110, 4111, 8508.

C. Harmonized System 2007

With the Nomenclature of the HS 2007 (in force since 1 January 2007) new gaps are also emerging in chapters 05, 14, 28, 42, 44, 48, 53, 65, 70, 74, 78, 79, 80, 84, 85, 90, 92 and 95.

The old gaps in chapter 15, 25 and 41 were not filled with new headings in the Nomenclature of the HS 2007.² However, the heading 8508 was filled with a new description of goods.

D. The Gaps

Within the Nomenclature of the HS 2007 and in all thereon-relying customs tariffs worldwide there are 34 headings that are not in use any more (gaps). These headings are: 0503, 0509, 1402, 1403, 1519, 2527, 2838, 2851, 4108, 4109, 4110, 4111, 4204, 4815, 5304, 6503, 7012, 7414, 7416, 7417, 7803, 7805, 7906, 8004, 8005, 8006, 8485, 8520, 8524, 9009, 9203, 9204, 9501, 9502.

Notes

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1 See C. Weerth, *Das Harmonisierte System 2002*, 7 *Zeitschrift für Außenwirtschaft in Recht und Praxis* (AW-Prax) 10 (2001), 373–376.

2 See C. Weerth, *Das Harmonisierte System 2007*, 12 *Zeitschrift für Außenwirtschaft in Recht und Praxis* (AW-Prax) 12 (2006), 499–503.