

# Harmonized System (HS)

- Maintained by the World Customs Organization (WCO)  
- also HS Explanatory Notes (HSEN) and Classification Opinions
- Revised every five years, next 2017
- COM (DG TAXUD) represents EU at WCO
- EU Customs Code Committee – HS sector
- HS subheadings – 6 first digits of CN 8 digit codes

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