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HARMONIZED SYSTEM EXPLANATORY NOTES

2012 Edition

(English text)

Amending Supplement n°1

JUNE 2012

(21 sheets)

1) Remove the following sheets and substitute those annexed :

I-0102-1 and I-0103-1 *
IV-2106-1 and 3
VI-2932-4 and VI-2633-1 *
VI-3824-6 and 7
XIV-71-Annex-3 and 4
XVI-8428-4 and 5 *
XX-9504-1 and 2

IV-17-1 and IV-1701-1
IV-2206-1 to IV-2207-1
VI-29-Annex-11 and 12
X-4813-1 to X-4815-1 *
XV-7308-1 and 2
XVII-87-1 and 2

IV-24-1 and IV-2401-1 *
VI-2826-3 and 4 *
VI-3002-1 and 2
XI-5906-1 and 2
XV-8303-1 and XV-8304-1
XX-94-3 and XX-9404-1

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.

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European Parliament



Explanatory Notes Customs Chapters 1 To 2:

Monthly Catalog of United States Government Publications United States. Superintendent of Documents, 1988

A Practical Guide for Russian Consular Officers and All Persons Having Relations with Russia Alphons Heyking (baron), 1916 Handbook of GST Procedure, Commentary and Rates Rakesh Garg, Sandeep Garg, 2021-01-10 About the book and key features This book comprehensively discusses various provisions procedures and compliances prescribed under the GST Laws It is a very useful handbook for professionals corporates and regulators as all the provisions have been explained in a lucid manner The book has been divided into three parts Part A Important Reference Tables Part B Commentary Detailed analysis of provisions of GST through illustrations tables and graphs Part C GST Rates Comprises of upto date list of GST rates on goods and services Highlights Important reference tables containing compliance chart with limitation periods non creditable supplies penalties and offences etc covering the vital provisions under the GST law Detailed commentary on GST provisions through illustrations tables graphs Upto date HSN Code wise rates and exemptions in GST Goods and Services along with scheme of classification of services and the corresponding explanatory notes Free online access to GST Laws for the readers Guide to GST on Services (HSN Code wise taxability of all services) Rakesh Garg, Sandeep Garg, 2021-09-20 KEY FEATURES 360 degree overview of the GST provisions on services Detailed HSN code Activity wise commentary on services in 28 chapters Exclusive chapters on exempt government agriculture and employees services Comprehensive discussion on important GST concepts on services Upto date notifications of Service Tax Rates and Exemptions Online chapters on CGST Act Rules and IGST Act Rules Scheme of Classification of Services Explanatory Notes at www.rgargsgarg.com CONTENTS Part A Concepts of GST Services Chapters A 1 to A 22 cover general provisions relating to services such as meaning scope of supply time value place of supply levy reverse charge composition input tax export refund registration accounts etc Part B HSN Code wise Guide on Services Chapters B 1 to B 28 comprises of critical analysis of HSN Code wise services through illustrations and tables Part C Rates Chapters containing upto date notifications of Service Tax Rates and Exemptions Part D Online Chapters Online chapters on CGST Act Rules and IGST Act Rules Scheme of Classification of Services and Explanatory Notes available at www.rgargsgarg.com The Tariff Schedules of the United States Converted Into the Format of the Brussels Tariff Nomenclature Tariff Commission, 1975 **Miscellaneous bookseller's catalogues and lists** Luzac and co, 1890

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United States Court of International Trade Reports United States. Court of International Trade, 1982 **West's Federal Supplement**, 2002 Cases decided in the United States district courts United States Court of International Trade and rulings

of the Judicial Panel on Multidistrict Litigation *Maritime Claims and Boundary Delimitation* Nicholas A. Ioannides, 2020-09-27 This book delves into the major developments triggered by the hydrocarbon discoveries in the Eastern Mediterranean over the last twenty years focusing on maritime boundary delimitation Examining the impact that the hydrocarbon discoveries have had on the application of the law of the sea rules by the East Med states the book looks at the new trends concerning the implementation of the law of the sea in the region The book analyses regional state practice in terms of maritime delimitation namely the conclusion of bilateral agreements based on the law of the sea rules both conventional and customary reflecting the East Med states willingness to cooperate in order to reap the benefits of the energy windfall Alongside this analysis an outline of the hydrocarbon discoveries and the pertinent maritime activities is given as well as further coverage of the overlapping maritime claims and disputes between Greece Cyprus and Turkey on one side and Lebanon and Israel on the other Moreover the book examines the validity of maritime claims made by or through non state entities in the region namely the State of Palestine the UK Sovereign Base Areas and the so called Turkish Republic of Northern Cyprus and their potential impact on the delimitation agreements already in place The book argues that the East Med paradigm concerning the successful application of the pertinent norms in maritime delimitation proves that international law is resilient and capable of providing solutions in other turbulent regions around the globe This book will be of interest and importance to academics and students of international law professionals in the oil and shipping industries legal professionals and government agencies A Critical Dictionary of English Literature and British and American Authors, Living and Deceased, from the Earliest Accounts to the Latter Half of the Nineteenth Century Samuel Austin Allibone, 1871 **Federal Legislation Annotations** ,1998 **Reports of Cases Before the Court of Justice and the Court of First Instance** ,1992 Working Documents European Parliament, 1977 **Foreign Trade Statistics of Thailand** ,1991 *Reports of the Imports and Exports of Thailand* ,1979-12

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