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Working Party on Agricultural Quality Standards
Specialized Section on Standardization of Meat
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Item 7 of the provisional agenda
**Alignment of the ECE cut codes with the Harmonized Commodity Description
and Coding System (HS codes).**

Alignment of the Economic Commission for Europe cut codes with the Harmonized Commodity Description and Coding System (HS codes)

The following document was received by the delegation of Australia for discussion:

Background

The project of mapping UNECE cut codes to the Harmonized System (HS) and national codes used by customs was discussed at the Twenty-eighth session of the Specialized Section on Standardization of Meat (GE.11) (October 2020).

Delegates from *Meat & Livestock Australia* demonstrated how this could be done in the case of Australia – see attached discussion paper shared at the October 2020 meeting.

Mapping the UNECE cut codes to the six-digit HS codes can be readily done for all countries, at least in the case of beef, pork and sheepmeat products. However, most countries apply an additional country-specific level of description beyond the six-digit HS code, used for determining applicable tariffs and for national data collection purposes. In the case of Australia, this additional layer of product description is called the [Australian Harmonized Export Commodity Classification](#) (AHECC). While six-digit HS codes align between countries, there is divergence in descriptions at the national level. For instance, the United States uses its own unique codes and applies a different classification for exports, the [U.S. Census Bureau - Foreign Trade Schedule B](#), and imports, the [Harmonized Tariff Schedule of the United States Basic Revision 7](#) – both of which differ from AHECC.

Hence, while it has been demonstrated that UNECE cut codes can be mapped to HS / AHECC classifications, this may not be the case for all countries.

Request to delegates:

The Rapporteurs group kindly requests each delegation sends through a table of the current national codes and descriptions for classifying imports (and exports if the country uses two different systems, e.g., United States) to the most detail level available (some countries are as detailed as 10+ digits) and a URL to the official publisher of such codes. In effect, can each delegate please send through a comparable table to 'Table 2: Bovine and ovine/caprine meat HS code and Australian tariff lines' in the Australian discussion paper? Please include classifications for all relevant species, not just those in the example table.

Subsequently, the Rapporteurs group will compare and assess whether the UNECE cut codes can be mapped to other country import/export codes.

Comparing the HS code and UNECE / AUS-MEAT classification systems

This paper compares Australian bovine and ovine/caprine meat export data of the two classification systems and demonstrates where the two can (and cannot) be reconciled.

HS product classification

The Harmonised System (HS) code was developed by the World Customs Organization and refers to the standardised six-digit system of classifying traded goods around the world. The six-digit HS code is also accompanied by country-specific codes which determine tariff lines and reflect how each country wants to record more detailed trade information. Some countries, however, may opt to limit the tariff level description to the six-digit HS code.

For instance, the HS code used by all reporting countries for chilled boneless bovine meat is **020130** but Australia also reports the more detailed codes **2013011** (*Fresh Or Chilled Boneless Beef Hindquarter Cuts, Forequarter Cuts And Crops (Excl. Briskets)*), **2013013** (*Fresh Or Chilled Boneless Beef Primal Cuts (Incl. Rumps, Strips, Loins, Etc)*), **2013019**, (*Fresh Or Chilled Boneless Beef (Excl. Primal Cuts, Hindquarters Cuts, Forequarters Cuts And Crops)*) and **2013090** (*Fresh Or Chilled Boneless Meat Cuts Of Bovine Animals (Excl. Beef)*). The Australian specific tariff lines (**red numbers**) provide further detail of the product type. Table 2 summarises all the bovine and ovine/caprine meat HS codes and corresponding Australian tariff lines. When a country opts to limit the tariff level description to the six-digit HS code, the above example would simply look appear as **02013000**.

For bovine and ovine/caprine meat categories, the HS classification captures the refrigeration (chilled and frozen) and product form (carcase, bone-in and boneless). For ovine/caprine, it also separates sheepmeat from goatmeat. The tariff line description varies across reporters but generally provides some primal grouping (loins, manufacturing, FQ/HQ secondary cuts etc.) or further specifications (beef, veal, other bovine, lamb, mutton, goat etc.).

UNECE / AUS-MEAT product classification

The UNECE system ([latest edition here](#)) classifies product, among other measures, with more detailed refrigeration categories than used by the HS code system and bone-in and boneless cut codes. Hence, mapping the UNECE refrigeration and cut code to a unique and consistent six-digit parent HS code is a straightforward procedure. See Table 3 for HS code and UNECE code relationship mapping.

Reconciling the two classification systems

To assess how these two systems map together in practise, we can compare two different Australian export data sources and classifications systems – the *Australian Bureau of Statistics* (ABS) records exports using the HS code system and the *Department of Agriculture, Water and the Environment* (DAWE) records data using the UNECE / AUS-MEAT classification system. Table 1 summarise the share of exports across bovine and ovine/caprine meat products from 2019 across both sources.

The two sources correlate reasonably well, except for HS codes 020430 (frozen sheepmeat carcasses) and 020441 (frozen sheepmeat bone-in cuts) – highlighted the red cells in Table 1. Further investigation may be required as to why the two systems classify the product categories differently.

Further work could be done to map the UNECE cut codes to the more detailed eight-digit tariff lines however this would be country (reporter) specific and may not be universally applicable.

However, in the case of Australia, mapping the cut codes to the tariff line for sheepmeat products would be straightforward as the additional information captured at the tariff level is only the mutton/lamb breakdown – information which is already captured under the UNECE system.

As for Australian beef, it may be more complicated as the tariff level description mentions a non-exhaustive list of beef primals (see Table 2). Mapping the UNECE cut codes to each of these beef primal tariff level descriptions may take quite some effort and may still be subject to error as the tariff level descriptions are non-exact.

Table 1: Comparing data sources using each system

Product classifications			Trade data source / system		
HS code	Refrigeration	HAM code group (see table 3)	ABS / HS code	DAWE / UNECE	
Bovine	020110	1 (chilled)	A	0.04%	0.05%
	020120	2 (chilled)	B	0.49%	0.57%
	020130	3 (chilled)	C	23.40%	24.54%
	020210	2 (frozen), 3 (deep-frozen)	A	0.06%	1.15%
	020220	3 (frozen), 3 (deep-frozen)	B	9.83%	5.11%
	020230	4 (frozen), 3 (deep-frozen)	C	66.18%	68.58%
			100.00%	100.00%	
Ovine / caprine	020410	1 (chilled)	D	8.70%	9.84%
	020421	1 (chilled)	E	0.97%	2.85%
	020422	1 (chilled)	F	11.06%	6.80%
	020423	1 (chilled)	G	3.78%	4.02%
	020430	2 (frozen), 3 (deep-frozen)	D	1.65%	1.94%
	020441	2 (frozen), 3 (deep-frozen)	E	1.26%	16.98%
	020442	2 (frozen), 3 (deep-frozen)	F	55.87%	38.72%
	020443	2 (frozen), 3 (deep-frozen)	G	12.67%	14.48%
	020450	1 (chilled), 2 (frozen), 3 (deep-frozen)	H	4.05%	4.37%
			100.00%	100.00%	

Source: ABS, DAWE, MLA calculations

Table 2: Bovine and ovine/caprine meat HS code and Australian tariff lines

HS Code (universal)				Australian Harmonized Export Commodity Classification (AHECC) tariff line	
Chapter label	Heading label	Sub-heading label	HS code	Label	Code
02 (meat and edible meat offal)	01 (chilled bovine)	10 (chilled bovine carcase)	020110	Fresh Or Chilled Carcasses And Half-Carcasses Of Bovine Animals	02011040
		20 (chilled bovine bone-in cuts)	020120	Fresh Or Chilled Beef Cuts, With Bone In (Excl. Carcasses And Half-Carcasses)	02012035
				Fresh Or Chilled Cuts Of Bovine Animals, With Bone In (Excl. Carcasses, Half-Carcasses And Cuts Of Beef)	02012090
		30 (chilled bovine boneless cuts)	020130	Fresh Or Chilled Boneless Beef Hindquarter Cuts, Forequarter Cuts And Crops (Excl. Briskets)	02013011
				Fresh Or Chilled Boneless Beef Primal Cuts (Incl. Rumps, Strips, Loins, Etc)	02013013
				Fresh Or Chilled Boneless Beef (Excl. Primal Cuts, Hindquarters Cuts, Forequarters Cuts And Crops)	02013019
				Fresh Or Chilled Boneless Meat Cuts Of Bovine Animals (Excl. Beef)	02013090
	02 (frozen bovine)	10 (frozen bovine carcase)	020210	Frozen Carcasses And Half-Carcasses Of Bovine Animals	02021045
		20 (frozen bovine bone-in cuts)	020220	Frozen Beef Hindquarters And Forequarters With Bone In	02022011
				Frozen Beef Cuts, With Bone In (Excl. Hindquarters, Forequarters, Carcasses And Half-Carcasses)	02022019
				Frozen Cuts Of Bovine Animals, With Bone In (Excl. Carcasses, Half-Carcasses And Beef)	02022090
		30 (frozen bovine boneless cuts)	020230	Frozen Boneless Beef Hindquarter Cuts, Forequarter Cuts And Crops (Excl. Briskets)	02023011
				Frozen Boneless Beef Primal Cuts (For Example Rumps, Strips, Loins, Etc)	02023013
				Frozen Boneless Beef (Incl. Manufacturing And Briskets) (Excl. Primal Cuts, Hindquarters Cuts, Forequarters Cuts And Crops)	02023019
				Frozen Boneless Meat Cuts Of Bovine Animals (Excl. Beef)	02023040
	04 (chilled and frozen ovine)	10 (chilled carcase and half-carcase of lamb)	020410	Fresh Or Chilled Carcasses And Half-Carcasses Of Lamb	02041000
		21 (chilled carcase and half-carcase of sheep)	020421	Fresh Or Chilled Carcasses And Half-Carcasses Of Sheep (Excl. Lamb)	02042100
		22 (chilled sheepmeat bone-in cuts)	020422	Fresh Or Chilled Cuts Of Lamb, With Bone In (Excl. Carcasses And Half-Carcasses)	02042210

HS Code (universal)				Australian Harmonized Export Commodity Classification (AHECC) tariff line	
Chapter label	Heading label	Sub-heading label	HS code	Label	Code
			020422	Fresh Or Chilled Cuts Of Mutton, With Bone In (Excl. Carcasses And Half-Carcasses)	02042220
		23 (chilled sheepmeat boneless cuts)	020423	Fresh Or Chilled Boneless Lamb	02042310
			020423	Fresh Or Chilled Boneless Mutton	02042320
		30 (frozen carcase and half-carcase of lamb)	020430	Frozen Carcasses And Half-Carcasses Of Lamb	02043000
		41 (frozen carcase and half-carcase of sheep)	020441	Frozen Carcasses And Half-Carcasses Of Sheep (Excl. Lamb)	02044100
		42 (frozen sheepmeat bone-in cuts)	020442	Frozen Cuts Of Lamb, With Bone In (Excl. Carcasses And Half-Carcasses)	02044210
			020442	Frozen Cuts Of Mutton, With Bone In (Excl. Carcasses And Half-Carcasses)	02044220
		43 (frozen sheepmeat boneless cuts)	020443	Frozen Boneless Lamb	02044310
				Frozen Boneless Mutton	02044320
		50 (goat meat)	020450	Fresh, Chilled Or Frozen Meat Of Goats	02045000

Table 3: Aligning bovine and ovine/caprine meat six-digit HS code and UNECE product classification

HS Code				UNECE / AUS-MEAT product classification	
Chapter label	Heading label	Sub-heading label	HS code	Refrigeration code	Cut codes (<i>see cut groupings below</i>)
02 (meat and edible meat offal)	01 (chilled bovine)	10 (chilled bovine carcase)	020110	1 (chilled)	A
		20 (chilled bovine bone-in cuts)	020120	1 (chilled)	B
		30 (chilled bovine boneless cuts)	020130	1 (chilled)	C
	02 (frozen bovine)	10 (frozen bovine carcase)	020210	2 (frozen), 3 (deep-frozen)	A
		20 (frozen bovine bone-in cuts)	020220	2 (frozen), 3 (deep-frozen)	B
		30 (frozen bovine boneless cuts)	020230	2 (frozen), 3 (deep-frozen)	C
	04 (chilled and frozen ovine)	10 (chilled carcase and half-carcase of lamb)	020410	1 (chilled)	D
		21 (chilled carcase and half-carcase of sheep)	020421	1 (chilled)	E
		22 (chilled sheepmeat bone-in cuts)	020422	1 (chilled)	F
		23 (chilled sheepmeat boneless cuts)	020423	1 (chilled)	G
		30 (frozen carcase and half-carcase of lamb)	020430	2 (frozen), 3 (deep-frozen)	D
		41 (frozen carcase and half-carcase of sheep)	020441	2 (frozen), 3 (deep-frozen)	E
		42 (frozen sheepmeat bone-in cuts)	020442	2 (frozen), 3 (deep-frozen)	F
43 (frozen sheepmeat boneless cuts)		020443	2 (frozen), 3 (deep-frozen)	G	
50 (goat meat)	020450	1 (chilled), 2 (frozen), 3 (deep-frozen)	H		

Detailed UNECE / AUS-MEAT cut codes																	
Grouping	Cut codes																
A	1000	1001	1010	1011	1012	1013	1021	1022	1050	1060	1061	1062	1063	1065	1066	1067	1500
B	1516	1523	1550	1551	1552	1553	1560	1561	1562	1563	1564	1569	1570	1580	1590	1592	1593
	1595	1599	1600	1601	1602	1603	1604	1605	1610	1620	1625	1628	1629	1630	1631	1640	1641
	1643	1650	1651	1652	1660	1661	1662	1663	1670	1671	1672	1673	1674	1677	1678	1680	1681
	1682	1683	1686	1687	1688	1689	1690	1691	1692	1693	1694	1695	1696	1697	1698	1699	1700
	1701	1711	1720	1730	1900	3070	3100	3101	3110	3130	3158	3165	3167	3180	3190	3195	3196
	3200	3209	3210	3510	3530	3575	3590	3591	3596	3597	3600	3605	3606	3607	3608	3609	3610
	3615	3621	3630	3631	3650	3652	3660	3665	3668	3669	3670	3677					

Detailed UNECE / AUS-MEAT cut codes																	
Grouping	Cut codes																
C	2000	2001	2002	2003	2004	2005	2010	2011	2012	2013	2020	2021	2030	2033	2035	2040	2050
	2060	2065	2067	2070	2071	2072	2076	2077	2080	2081	2090	2091	2092	2093	2100	2101	2110
	2111	2120	2130	2131	2133	2140	2141	2142	2143	2144	2145	2150	2160	2165	2168	2170	2180
	2190	2194	2196	2197	2198	2199	2200	2201	2203	2204	2205	2206	2207	2208	2209	2210	2211
	2221	2223	2225	2227	2228	2229	2230	2232	2233	2235	2236	2237	2238	2240	2241	2242	2243
	2244	2245	2246	2247	2248	2249	2250	2251	2252	2260	2261	2262	2263	2264	2265	2266	2267
	2268	2269	2270	2271	2272	2275	2276	2277	2278	2280	2281	2282	2283	2284	2285	2289	2293
	2300	2301	2302	2303	2304	2305	2306	2310	2320	2321	2322	2323	2326	2327	2328	2330	2331
	2332	2333	2336	2339	2340	2341	2342	2343	2344	2346	2348	2349	2350	2351	2352	2353	2355
	2356	2357	2360	2361	2363	2364	2365	2370	2371	2376	2380	2390	2410	2411	2412	2420	2421
	2425	2430	2431	2450	2451	2460	2461	2462	2464	2465	2466	2467	2469	2470	2471	2472	2473
	2480	2481	2482	2483	2485	2487	2490	2530	2560	2561	2562	2563	2567	2568	2570	2572	2575
	2578	2580	2590	2601	2603	2604	2610	2612	2616	2620	2630	2640	2645	2650	2660	3230	3235
	3258	3260	3261	3270	3275	3290	3300	3310	3314	3320	3322	3330	3340	3350	3352	3360	3380
	3399	3440	3480	3680	3685	3690	3695	3700	3715	3735	3760	3761	3765	3766	3767	3769	3770
	3775	3786	3795	3815	3818	3819	3825	3835	3840	3845	3846	3850	3855	3860	3865	3867	3870
	3873	3875	3876	3878	3885	3910	3940	3949	3960	3968	3975	3410					
	D	4500	4505	4510													
	E	5036	5199	5036	5202	5201	4600	4620	4620	4630	4621	4631					
	F	4610	4720	4730	4732	4733	4738	4739	4746	4747	4748	4752	4756	4757	4760	4761	4762
4765		4790	4800	4801	4802	4803	4804	4805	4806	4810	4815	4820	4821	4830	4840	4841	4860
4861		4862	4866	4878	4880	4881	4882	4883	4884	4885	4890	4910	4911	4912	4916	4920	4921
4922		4928	4930	4931	4932	4933	4935	4936	4938	4939	4960	4961	4969	4970	4971	4972	4979
4980		4981	4982	4983	4984	4985	4990	4991	4992	4995	5000	5001	5002	5009	5010	5011	5012
5013		5015	5016	5020	5021	5029	5030	5031	5032	5034	5037	5038					
G	5041	5045	5046	5047	5050	5051	5052	5055	5056	5058	5059	5060	5061	5065	5066	5069	5070
	5071	5072	5073	5074	5080	5082	5084	5085	5086	5100	5101	5102	5105	5109	5110	5119	5120
	5130	5131	5136	5140	5142	5146	5150	5151	5152	5166	5172	5173	5212	5220	5225	5230	5231
	5240	5248	5250	5260	5270	5271	5272	5280	5291	5300	5310						
H	5202	5199	5080	5037	5036	4990	4820	4800	4640								