

GENERAL AGREEMENT ON

RESTRICTED

TARIFFS AND TRADE

GPR/W/88

29 September 1988

Special Distribution

Committee on Government Procurement

A UNIFORM STATISTICAL CLASSIFICATION SYSTEM TO BE DETERMINED BY THE COMMITTEE

1. This note has been prepared in response to the Committee's request on 18 March 1988, that the secretariat prepare a background paper which would draw attention to various considerations raised (GPR/M/30, paragraph 29).

2. Article VI:9(b) of the original text of the Agreement provided that the statistical reports contain:

"(b) statistics on number and total value of contracts awarded above the threshold value, broken down by entities, categories of products and either nationality of the winning tenderer or country of origin of the product according to a recognized trade or other appropriate classification system;"

The revised Agreement (Article VI:10(b)) requires:

"(b) statistics on number and total value of contracts awarded above the threshold value, broken down by entities, categories of products according to a uniform classification system to be determined by the Committee, and country of origin of the product;"

3. With respect to the additional reports on single tendering, old Article VI:9(c) contained no reference to product breakdowns. The new Article VI:10(c) requires:

"(c) statistics, broken down by entity, and by category of product, on the number and total value of contracts awarded under each of the cases of Article V, paragraph 16 showing country of origin of the product;"

4. The implementation of the requirements in the original Agreement was agreed upon at the Committee's first meeting in January 1981 after having been discussed and prepared amongst the Parties in the period between the signature and the entry into force of the Agreement. The current reporting of categories of products is based on the 1981 decision, which was as follows:

"Reports under Article VI:9(b)

Parties to the Agreement (other than the European Economic Community) will report statistics under Article VI:9(b) according to twenty-six product categories. The European Economic Community will

report according to the NIPRO system at 2 digit level. The Committee decides to keep the matter under review and notes that Parties are prepared to or may need to re-examine their position in the light of experience.

Each Party, when submitting its report under Article VI:9(b), will provide the national classification numbers relating to each of the product categories. Parties other than the EEC will use the figures set out in the list containing the twenty-six product categories as guidelines.

Reports under Article VI:9(c)

Parties will provide statistics under Article VI:9(c) on the total number and value of contracts awarded under each of the cases of Article V:15 (single tendering)." (GPR/M/1, Annex III)

5. The NIPRO categories and the twenty-six groupings mentioned in the decision concerning Article VI:9(b) are reproduced at Annex 1 of this note.

6. For the sake of completeness, it might be added that the Committee later agreed

(i) that Article VI:9(b) reports should include single tendering (as well as contracts under open or selective procedures). One Party made a reservation (GPR/M/Spec/14, paragraph 41) but subsequently implemented this understanding. Another Party's interpretation has persistently been that information on total number and value of single tender contracts was covered by Article VI:9(c) and that Article VI:9(b) was intended to cover only open and selective procedures (GPR/M/28, paragraph 29);

(ii) that it would be optional to break down Article VI:9(c) figures on product categories (GPR/M/Spec/14, paragraph 45). Austria and Hong Kong have provided such details.

7. In November 1983 one Party took up, in general terms, "problems which non-Parties faced in assessing the benefits of the Agreement and in explaining its possible value to the local business community. Uncertainty in this regard might contribute to explain why only his country had acceded to the Agreement since it came into force. The question of statistics should in his view be considered also in the perspective of future negotiations with observers interested in becoming Parties; greater transparency was required in order that observers might be able to evaluate the Agreement." (GPR/M/Spec/5, paragraph 9)

8. In the Article X:6(b) negotiations a proposal was tabled in February 1984 for a more detailed product breakdown (GPR/W/53). Another Party stated (in GPR/W/54): "It is clear after the experience of the last 2 years that the statistical requirements of the Agreement have presented problems for most signatories. A wide diversity of methods has been developed to face up to these problems. However much of this ingenuity may have led to a situation where the statistical returns submitted for the

information and examination of the Committee are scarcely comparable. In (this delegation's) view it is thus necessary to discuss within the framework of the renegotiations the experience amassed by the signatories over the last 3 years in order to distill from it a series of more detailed guidelines than those presently foreseen in the Agreement for the preparation of the annual statistical returns."

9. With respect to Article VI:9(b) two precise texts were tabled: one suggesting reports with "categories of products according to a classification system using 100 product categories ... according to a recognized trade or other appropriate classification system"; the other suggesting "categories of products, ... according to the classification system listed in Annex V." According to GPR/W/56/Rev.3 which gave the negotiating positions in March 1985: "The Party tabling the second text above has explained that it is seeking uniformity on the basis of more detailed information and that an appropriate product breakdown should appear in a new Annex V to the Agreement. Five Parties have expressed doubts as to a more detailed breakdown, pointing to the administrative burden involved. One Party has stated that while it was reluctant to support the proposals it would nevertheless examine them further."

10. Two similar proposals were made concerning Article VI:9(c) except that the number of categories was not specified in the former text.

11. By July 1985 both sub-paragraphs had reached their final form with a reservation only on the question of origin: "The understanding is that this text does not change the Parties' interpretation of origin." (GPR/W/56/Rev.4).¹

12. In May 1987, after the adoption of the revised Agreement but before its entry into force, one Party referred to the need, as it saw it, for all Parties to follow the same statistical format (GPR/M/26, paragraph 9). Another member stated that "some specific questions would have to be reverted to subsequently. On statistical presentation, while his delegation would do its best to meet the requests for a maximum of transparency and comparability, these matters had to be discussed in an overall context." (idem, paragraph 11). Three Parties suggested that "the introduction of the Harmonized System would provide a new basis for improved statistics as would also the new Article VI:10(b). Comparability of statistical data from all Parties was a key issue which should be dealt with on a priority basis." (idem, paragraph 27). Another Party recalled that "in connection with the new Article VI:10(b), one proposal had been to enlarge the list of product categories to 100." (idem, paragraph 28)

13. In document GPR/W/83, circulated for the October 1987 meeting, the Nordic delegations, referring to the new requirement in sub-paragraph (b)

¹In February 1986 one Party stated that it could "envisage a way of improving the transparency of the statistics without changing its) rules of origin. The adoption of a common product classification could be open for discussion in the Article IX:6(b) negotiations" (GPR/M/21, paragraph 33(iii)).

proposed that "discussions on such a classification system should start as soon as possible. The statistical documentation should be based on the Harmonized System."

14. Reactions to this proposal were given both in October 1987 and at the meeting of March 1988, which was the Committee's first meeting after the revised Agreement came into effect on 14 February 1988:

- two other Parties agreed with this suggestion. This would, (according to one of these) "require discussion of the extension of the current number of categories." (GPR/M/30, paragraph 24);

- another delegation considered the idea interesting: "a common system with a more extensive breakdown than at present would be very useful in the negotiations. Therefore, work on this should begin soon." (idem, paragraph 25);

- one Party "was not opposed to the introduction of the Harmonized System as a basis for improving statistics, but added that a more detailed breakdown in product categories would increase the workload. This point should be duly taken into account." (GPR/M/28, paragraph 40);

- one Party first reserved its position as it was not clear whether procurement officers classified purchases on the basis of the Harmonized System (idem, paragraph 42); and later "agreed that improved categorizations could be useful but was not sure whether entities would be able to comply with too detailed breakdowns. He suggested a survey of categorizations presently used by procuring entities and later a discussion of a new system which might possibly be based on the Harmonized System or any other system which was not too cumbersome and would not increase the workload and delay further the submission of annual reports." (GPR/M/30, paragraph 26);

- one Party noted that its current system "was applied in the context of other international obligations and that the introduction of two sets of categorizations would increase costs. Nevertheless, it would be useful to have a uniform reporting system and the matter required further discussion." (idem, paragraph 27);

- the Nordic Parties stated in March 1988 that "it was perhaps not possible to use the Harmonized System in every detail." They were "not in a position to propose a precise number of categories, and added that a new common system should be formulated so as to make comparisons with previous statistics possible" (idem, paragraph 28).

15. A brief note on the Harmonized Commodity Description and Coding System is contained in Annex 2.

16. It might be noted that questions concerning classification have also been raised in other contexts than Article VI. So has the idea of making use of the Harmonized System. Thus in February and May 1985 one Party recalled that "in their entity lists some Parties had defined non-warlike materials and other products in terms of tariff positions. ... Annex I of

the Agreement should in his view be adapted to the new nomenclature. He therefore suggested that the Parties considered the following questions ... (i) do the Parties agree that Annex I be adapted to the new nomenclature? (ii) if yes, how should the Committee proceed? (iii) would it be possible also for Parties which presently do not define products by way of tariff nomenclature, to adapt their lists to the Harmonized System?". Two Parties "could not undertake to do so at this stage": one of these "could agree to other Parties doing so as long as it did not lead to a reduction in coverage of the Agreement." Another Party "required more time for consideration of the question." It was agreed that "in the light of these replies ... a change might await the introduction of the Harmonized System and that the matter be set aside for the time being ... on the understanding that any delegation would be free to raise the question again in the future." (GPR/M/15, paragraph 86, and GPR/M/16, paragraphs 67-69)

17. In May 1987, when discussing the statistics of one Party one delegation noted that defence procurement classifications in Annex 1 and in the statistics reports were different and she wondered whether the Party concerned "could provide a concordance which would enable her authorities to reply to questions from suppliers on how procurement covered by the Code could be determined." (GPR/M/26, paragraph 8).

18. The question of concordances was taken up in the statistical context in October 1987 when one Party suggested that "thought also be given to the Parties providing the secretariat with concordances between product categories as procured and as reported for statistical purposes." (GPR/M/28, paragraph 39)

Annex 1

NIPRO (Nomenclature commune des Produits industriels)

- A 11 Solid fuels (including briquettes)
- 12 Coke oven products
- B 14 Petroleum products
- 15 Nuclear fuels (including uranium and thorium ores)
- 22 Metals and products of the preliminary processing of metals
- 23 Non-metallic, non-energy producing minerals; peat
- C 24 Non-metallic products; glass
- 25 Chemical products (excluding man-made fibres)
- 26 Man-made fibres
- D 31 Metal articles excluding the products of mechanical, electrical
vehicle and precision engineering
- 32 Mechanical engineering products
- E 33 Office machines and data processing equipment
- F 34 Electrical engineering products
- G 35 Motor vehicles, their parts and accessories
- H 36 Means of transport other than motor vehicles
- I 37 Precision and optical instruments
- J 41/42 Food, drink and tobacco products
- 43 Textiles
- K 44 Leather and leather goods
- 45 Footwear and clothing
- L 46 Articles of wood including wooden furniture
- M 47 Papermaking materials, paper and paperboard and paper and
paperboard products; products of printing and publishing
- N 48 Rubber goods and plastic products
- O 49 Other products of manufacturing industry

Product categories to be reported
under Article VI:9(b) of the Agreement

<u>Grouping No.</u>	<u>Classification¹</u>	<u>Product description²</u>
1	CCCN chapters 01-24 SITC 00-12; 22; 268.51; 29; 41-43; 512.16-18; 592.1; 941	Products from agriculture and from agricultural and food processing industries <u>including:</u> live animals; animal products; vegetable products; animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and fevetable waxes; prepared foodstuffs; beverages, spirit and vinegar; tobacco.
2	CCCN chapters 25-27 SITC 27 (exc. 271.1-2, 271.4; 277.1, 277.21); 28 (exc. 282, 287.12, 22 and 32, 288.2, 289.02); 32; 33 (exc. 334.52); 34-35; 661.1-2	Mineral products <u>including:</u> salt; sulphur; stone; clay; lime; cement; metallic ores; coal; ccke; mineral fuels; mineral oils
3	CCCN chapter 28, headings 29.01-16, 29.19, 29.21-31, 29.33-37, 29.43, 29.45, chapters 31-36 and 38, SITC 271.1-2; 271.4; 287.32; 334.52; 51-53 (exc. 512.16-18); 55-56; 572; 59 (exc. 592.1); 662.33; 895.91; 899.31-32 and 39	Products of the chemical and allied industries <u>including:</u> inorganic chemicals; organic chemicals; fertilizers; colours; paints; varnishes; waxes; essential oils; soap; washing, polishing and lubricating preparations; enzymes; albuminoidal substances; explosives; matches; disinfectants; insecticiedes <u>excluding:</u> medicinal and pharmaceutical products

¹The classification attempts to avoid subdividing CCCN 4-digit headings. However, products classified in headings 84.59, 87.01 and 90.20 clearly belong to different categories and are important enough to justify maintaining the subdivisions. These products have been defined in footnotes.

²Apart from product descriptions, this column also contains some examples of products.

<u>Grouping No.</u>	<u>Classification1</u>	<u>Product description2</u>
4	CCCN headings 29.38-39, 29.41-42, 29.44 and chapter 30 SITC 54	Medicinal and pharmaceutical products <u>including:</u> vitamins, antibiotics, vegetable alkaloids, hormones, medicaments and other pharmaceutical goods.
5	CCCN chapters 39-41, headings 42.01, 42.04-06, chapter 43. SITC 21; 23; 58; 61 (exc. 612.3); 62, 848.2-3; 893; 899.91	Artificial resins and plastic materials, cellulose esters and ethers, and articles thereof; rubber, synthetic rubber, factice, and articles thereof; raw hides and skins; leather, furskins and articles thereof, other than articles of apparel and clothing accessories of leather; saddlery and harness; articles of animal gut.
6	CCCN chapters 44-49 SITC 24; 25; 63; 64; 659.11; 659.7; 892.1-8; 899.71	Wood and articles of wood; wood charcoal; cork and articles of cork; paper making material; paper and paperboard and articles thereof; manufactures of straw, of esparto and of other plaiting materials; basketwork and wickerwork.
7	CCCN headings 42.02-03 and chapters 50-66. SITC 26 (exc. 268.51); 612.3; 65 (exc. 651.95, 654.6, 659.11, 659.7); 775.85; 83; 84 (exc. 848.2-3); 85; 899.4	Textiles and textile articles; footwear; headgear; umbrellas; sunshades; walking sticks; whips, riding crops and parts thereof; travel goods; handbags and similar containers; articles of apparel and clothing accessories, of leather or composition leather <u>including:</u> electric blankets.
8	CCCN chapter 68, headings 69.01-09, 69.11-14, 70.01, 70.03-13 and 70.15-21 SITC 651.95; 654.6; 66 (exc. 661.1-2, 662.33, 667)	Articles of stone, of plaster, of cement, of asbestos, of mica and similar materials; ceramic products, other than sanitary fixtures; glass and glassware, other than illuminating and signalling glassware and optical elements of glass, not optically worked nor of optical glass.

Grouping No.	Classification	Product description
9	CCCN headings 73.01-27, 73.29-36, 73.38 and 73.40 SITC 282; 67; 691.1, 692.11; 692.41, 692.43, 693.11, 693.2, 693.51; 694.01-02, 697.31-33; 697.41; 697.51; 699.2; 699.31-32; 699.41; 699.7	Iron and steel and articles thereof, other than boilers and radiators for central heating, air heaters and hot air distributors, not electrically heated <u>including:</u> structures; containers; wire; cordage; reinforcing fabric; certain domestic-type non-electric heating and cooking apparatus.
10	CCCN chapters 74-82, headings 83.01-06, 83.08-09, 83.11, 83.13-15 SITC 287.12 and 22; 288.2; 682-689; 691.2; 692.13; 692.42; 692.44; 693.12-13; 693.52; 694.03; 695-696; 697.34; 697.42-43; 697.52-53; 697.8; 699.33; 699.42; 699.6; 699.8-9; 895.1	Non-ferrous metals and articles thereof, other than lamp and lighting fittings <u>including:</u> containers; wire; cordage; reinforcing fabric; tools; cutlery; domestic-type, non-electrical heating and cooking apparatus; certain household appliances of base metal; office and stationary supplies of base metal.
11	CCCN headings 84.01-02, 84.04-08, ex 84.59*, 85.01 SITC 71; 771.	Power generating machinery and equipment <u>including:</u> nuclear reactors*; steam and vapour generating boilers; steam engines and vapour power units; internal combustion piston engines; rotating electrical plant; water turbines; various engines and motors; electric power machinery (transformers and others).

*All machines and appliances with individual functions falling under CCCN 84.59 - except nuclear reactors - are placed in grouping 12 in this list. (Nuclear reactors fall in sub-group 718.7 of the SITC.)

<u>Grouping No.</u>	<u>Classification</u>	<u>Product description</u>
12	CCCN headings 84.09, 84.23-39, 84.41-48, 84.50, 84.56-57, ex 84.59*, ex 87.01**. SITC 72 (exc. 724.7; 73 (exc. 737.32).	Machinery specialized for particular industries <u>including:</u> agricultural machinery, tractors, other than road tractors for semi-trailers**; civil engineering and contractors' plant and equipment; textile and leather machinery; machinery for the manufacture of paper articles; printing and bookbinding machinery; food-processing machines; other machinery, equipment and parts specialized for particular industries; metalworking machinery. <u>excluding:</u> nuclear reactors; electric or laser-operated welding, brazing, soldering or cutting machines; certain machinery for washing or cleaning textiles etc. (including laundry and dry-cleaning machinery).
13	CCCN headings 84.03, 84.10-14, 84.16-18, 84.20-22, 84.49, 84.58, 84.60-65, 85.11 and 87.07. SITC 697.35; 737.32; 74 (exc. 741.4 and 745.22-23)	General industrial machinery and equipment, and machine parts <u>including:</u> domestic instantaneous or storage water heaters, non-electric; electric welding, brazing, soldering machines and similar electric apparatus for cutting; heating and cooling equipment (e.g. gas generators furnaces and ovens; air-conditioning machines; laboratory equipment); pumps; compressors; centrifuges; filtering/purifying apparatus; fans and blowers; mechanical handling equipment (e.g. works trucks, lifting, handling, loading/unloading machinery, telfers and conveyors), other non-electrical tools and machinery (e.g. weighing machinery, fire extinguishers, spray guns, jet projecting machines)

*All machines and appliances with individual functions falling under CCCN 84.59 - except nuclear reactors - are placed in grouping 12 in this list. (Nuclear reactors fall in sub-group 718.7 of the SITC.)

**Tractors falling under CCCN 87.01 are placed in this grouping. However, road tractors for semi-trailers (SITC 783.2) are placed in grouping 17 below.

Grouping No.	<u>Classification</u>	<u>Product description</u>
14	CCCN headings 84.51-55, 90.10 SITC 75; 881.39	Office machines and automatic data processing equipment <u>including:</u> typewriters; calculating machines; computers; cash registers; postage-franking, ticket issuing and similar machines; duplicating and photocopying apparatus; apparatus and equipment of a kind used in photographic or cinematographic laboratories; screens for projectors.
15	CCCN headings 85.13-15, 92.11, 92.13 SITC 76	Telecommunications and sound recording and reproducing apparatus and equipment <u>including:</u> TV and radio receivers and transmitters; grammaphones; electrical line telephonic and teletraphic apparatus; microphones; loud-speakers; amplifiers; radio navigational aid apparatus, radar apparatus.
16	CCCN headings 84.15, 84.19, 84.40, 85.02-09, 85.12, 85.16-28, ex 90.20* SITC 724.7; 741.4; 745.22-23; 772-773; ex 774.2; 775 (exc. 775.85); 776; 778	Electrical machinery, apparatus and appliances, and electrical parts thereof <u>excluding:</u> electric blankets; electro-medical apparatus; electric power machinery <u>including:</u> refrigerators and refrigerating equipment; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes or other containers; other packing or wrapping machinery; laundry or dry-cleaning machinery; switches, relays, switchboards (other than telephone); control panels; resistors; equipment for distributing electricity; machinery based on the use of X-rays, or of radiations from radio-active

*X-ray and radiological apparatus, etc. of CCCN 90.20 for medical purposes (SITC ex 774.2) are placed in grouping 22.

<u>Grouping No.</u>	<u>Classification</u>	<u>Product description</u>
16 cont'd		substances; X-ray generators, tubes; screens, etc., other than for medical purposes*; household-type equipment; electro-thermic appliances; valves, tubes; transistors; microcircuits, batteries, accumulators; starting and ignition equipment; electrical traffic-control equipment; electric sound or visual signalling apparatus (e.g. bells, sirens, fire alarms), etc.
17	CCCN headings ex 87.01**, 87.02-06, 87.09-12, 87.14 SITC 78 (exc. 786.13).	Road vehicles <u>including:</u> road tractors for semi-trailors**; air-cushion vehicles
18	CCCN chapter 86 SITC 786.13; 791	Railway vehicles and associated equipment <u>including:</u> railway and tramway locomotives; rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered); containers specially designed and equipped for carriage by one or more modes of transport.
19	CCCN chapter 88 SITC 792; 899.98	Aircraft and associated equipment <u>including:</u> aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers.
20	CCCN chapter 89 SITC 793	Ships, boats and floating structures

*X-ray and radiological apparatus, etc. of CCCN 90.20 for medical purposes (SITC ex 774.2) are placed in grouping 22.

See footnote "*" under grouping 12.

Grouping No.	<u>Classification</u>	<u>Product description</u>
21	CCCN headings 69.10, 70.14, 73.37, 83.07, 85.10 SITC 81	Sanitary, plumbing, heating and lighting fixtures and fittings, n.e.s. <u>including:</u> boilers; radiators; air heaters and hot air distributors, not electrically heated; sinks; wash basins; lamps and lanterns; illuminating glassware, signalling glassware; lamps and light fittings of base metal.
22	CCCN headings 90.03-04, 90.17-18, ex 90.20*, 94.02 SITC 774.1; ex 774.2; 821.21; 872; 884.2	Medical, dental, surgical and veterinary equipment <u>including:</u> electro-medical apparatus; apparatus based on the use of X-rays or of radiations from radio-active substances, X-ray generators, tubes, screens, control panels, examination tables, etc. for medical purposes*; spectacles and spectacle frames, mountings and parts thereof; medical instruments and appliances; mechano-therapy appliances; respirators, etc; medical, dental, surgical or veterinary furniture and parts thereof.
23	CCCN headings 94.01, 94.03-04 SITC 82 (exc. 821.21)	Furniture and parts thereof <u>including:</u> bedding, mattresses, mattress supports, cushions and similar stuffed furnishings <u>excluding:</u> medical, dental, surgical or veterinary furniture

*X-ray and radiological apparatus, etc. of CCCN 90.20 for laboratory and industrial purposes (SITC ex 774.2) are placed in grouping 16

Grouping No.	<u>Classification</u>	<u>Product description</u>
24	CCCN headings 90.05-06, 90.11-16, 90.21-29 SITC 87	Professional, scientific and controlling instruments and apparatus <u>including:</u> optical instruments and apparatus; meters and counters; precision, measuring, checking, analyzing and controlling instruments
25	CCCN chapter 37, headings 90.01-02, 90.07-09, Chapter 91 SITC 88 (exc. 881.39)	Photographic apparatus, equipment and supplies and optical goods; watches and clocks <u>including:</u> optical lenses, prisms, mirrors; photographich and cinematographic cameras, cinematographic projectors, sound recorders and sound reproducers and any combination of these articles; image projectors; photographich enlargers and reducers; photographic and cinematographic film, watches and clocks <u>excluding:</u> apparatus and equipment of a kind used in photographic or cinematographic laboratories; spectacles and frames, mountings and parts thereof
26	CCCN chapters 67, 71 and 72, headings 87.08, 87.13, 90.19, 92.01-08, 92.10, 92.12, chapters 93 and 95-99 SITC 227.1; 277.21; 289.02; 667; 681; 894; 895 (exc. 895.1, 985.91); 896-898; 899 (exc. 899.31-32, 899.39, 899.4, 899.71, 899.91, 899.98); Section 9 (exc. 941)	Miscellaneous articles

Annex 2

HARMONIZED SYSTEM

The "Harmonized Commodity Description and Coding System" (Harmonized System) is a new international product nomenclature which has been developed under the auspices of the Customs Co-operation Council (CCC) in Brussels and will be used on an international basis in the classification, description, and coding of goods for customs purposes, for the collection of statistical data on imports and exports and for the documentation of transactions in international trade. The Harmonized System entered into force on 1 January 1988 and is being applied to date by more than forty countries. It was implemented by way of an international convention that obligates contracting parties to use the six-digit HS nomenclatures as the basis for their national customs tariff and statistical nomenclature for imports and exports.

The Harmonized System includes 5,019 groups or categories of goods identified by a 6-digit code and is provided with the necessary definitions and rules to ensure its uniform application. For the purposes of tariff classification, the Harmonized System also provides a legal and logical structure within which a total of 1,241 headings are grouped in 96 Chapters, the latter being themselves arranged in 21 Sections.