

**HARMONIZED
COMMODITY
DESCRIPTION AND
CODING SYSTEM/
Harmonized System
or
HS**

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The Harmonized System

- *VISION STATEMENT* of the CED
- “TO BE THE LEADING-EDGE SERVICE, LAW ENFORCEMENT, TRADE FACILITATION AND REVENUE COLLECTION ORGANIZATION IN THE REGION AND BEYOND THROUGH THE EFFORTS OF PROFESSIONAL AND DEDICATED STAFF.”

The Harmonized System

- *MISSION STATEMENT* of the CED

“TO SUPPORT ECONOMIC GROWTH AND DEVELOPMENT BY FACILITATING LEGITIMATE TRADE AND TRAVEL, REVENUE GENERATION AND COLLECTION. TO PROTECT OUR BORDERS AND PROVIDE INCREASED SECURITY TO THE GLOBAL TRADE SUPPLY CHAIN BY ENFORCING COMPLIANCE WITH ALL THE LAWS AND REGULATIONS UNDER WHICH WE ARE EMPOWERED TO ACT.”

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- C&EOs are empowered to act under the following laws:
 - ❖ Customs Act Chap. 78:01
 - ❖ Excise (General Provisions) Act Chap. 78:50
 - ❖ Spirit and Spirit Compounds Act Chap. 87:54
 - ❖ Liquor Licences Act Chap. 84:10
 - ❖ Brewery Act Chap. 87:52
 - ❖ VAT Act Chap. 75:06
 - ❖ Motor Vehicle and Road Traffic Act Chap. 48:50
 - ❖ ***(This is not an exhaustive list)***

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- C&EOs are strategically located to facilitate boarder protection at:
 - All Ports i.e. sea ports and airports
 - All Points of entry e.g. Transit Sheds and Bonded Areas, Post Office, Importers' Premises

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Objective

To Introduce the Harmonized Commodity

**Description and Coding System to Members of
the Chamber of Commerce**

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At the end of the session, participants will be able to:

- State reasons for a harmonized tariff classification system
- Identify the uses of the Harmonized System
- Outline the structure of the Harmonized System
- Use the 1st Schedule to Chapter 78:01 for import and export purposes

The Harmonized System

- **Abbreviations:**

- HCDCS – Harmonized Commodity Description and Coding System
- HS – Harmonized System
- CCCN – Customs Co-operation Council Nomenclature
- WCO – World Customs Organization
- CET – Common External Tariff
- THN – Tariff Heading Number
- NESOI – Not elsewhere Specified or Included

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- SITC – Standard International Trade Classification
- WTO – World Trade Organisation
- GIRs – General Interpretative Rules
- EN – Explanatory Notes
- COTED – Council for Trade and Economic Development

The Harmonized System

- WCO:
 - An independent intergovernmental body
 - Established in 1952 as the Customs Co-operation Council (CCC)
 - Mission:
 - Enhance the effectiveness and efficiency of Customs administrations
 - Enhance protection of society and national territory
 - Secure and facilitate international trade

The Harmonized System

- Objectives achieved through the efforts of a secretariat and various technical and advisory committees
- Provides:
 - i. A forum for dialogue and exchange of experiences between national Customs delegates

- ii. Technical assistance, training opportunities and conventions
 - iii. Support members in building capacity within their administrations
-
- Partnerships with Customs administrations helps to:
 - i. Stimulate growth of legitimate international trade

The Harmonized System

- ii. Combat fraudulent activities

- iii. Create an honest, transparent and predictable
Customs environment

The Harmonized System

- **Historical Background of Tariff Nomenclature**
 - Authorities had 2 needs:
 - i. to impose taxes and tolls (Rates of Duty) to goods moving within territories and between territories
 - ii. to have knowledge of the levels of trade taking place of goods that attracted taxes or tolls and goods which did not attract taxes or tolls (statistics)

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- A goods classification system was required to satisfy these needs
- The 1st system was an alphabetical list:
 - Goods which attracted particular taxes or tolls
 - Goods which were exempted from such taxes or tolls

(this system was based on duty rates)

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- Increased trade (national & international) meant:
 - Increased number of different duty rates
 - Increased number of exemptions
 - Increased number of separate alphabetical lists
 - Difficulties caused by differences in national Customs tariffs

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- **Differences:**

- internal arrangement of items
- headings
- names and definition of products
- classification principles

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- It became necessary to develop a standardized Customs nomenclature to ensure:
 - The systematic classification of all goods found in international trade
 - Internationally uniform classification of goods as the basis in tariffs of countries adopting the nomenclature
 - Internationally accepted Customs “language” understood by all users

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- Simplicity and certainty of meaning when negotiating, applying and interpreting bilateral or multinational Customs agreements
- Internationally uniform collation of data to facilitate analysis and comparison of world trade statistics

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- There were many attempts to prepare an international standardized nomenclature:
- 1931- First version of the Geneva Nomenclature which was revised in 1937
- 1950 – Amendments made to the Geneva Nomenclature and a draft was incorporated into the Brussels Convention on Nomenclature for Classification of Goods in Customs Tariffs

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This version was called the Brussels (Tariff) Nomenclature (BTN)

1974 – BTN was renamed the Customs Co-operation Council Nomenclature (CCCN)

1983 – CCCN was replaced by the Harmonized Commodity Description and Coding System

1988 – Harmonized System entered into force

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- **DEFINITIONS:**

Nomenclature

A systemic naming, or enumeration of all goods found in international trade along with international rules and interpretations

Customs Tariff

A systematic classification of goods entering the international trade for National interests together with rates of duties

The Harmonized System

The HS is:

- a multipurpose goods nomenclature
- developed and maintained by the WCO
- governed by the International Convention on the Harmonized Commodity Description and Coding System
- used internationally by countries and Economic Unions
- A universal language and code for goods

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- Used as a basis for Customs tariffs
- Used as a basis for the collection of international trade statistics
- Used as a basis for rules of origin
- For the collection of import duties and internal taxes
- Used as a basis for trade negotiations
- For transport tariffs and statistics
- For monitoring of controlled goods (e.g. wastes, narcotics, chemical weapons, ozone layer depleting substances, endangered species etc)

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- Formulation of policies
- Quota controls
- Compilation of national accounts
- Economic research and analysis

The Harmonized System

- **Users of the HS:**
 - Governments/Customs Administrations
 - Statisticians
 - Transporters/Freighters
 - International Organisations- WCO, WTO
 - Customs Brokers and Clerks
 - Private Sector
 - Members of the public

The Harmonized System

- Consists of 2 parts:
 1. Part 1
 - Basic texts of the International Convention on the Harmonized Commodity Description and Coding System
 - Preamble
 - 20 Articles
 - Annex
 2. Part 11
 - HS Nomenclature

The Harmonized System

- **The HS comprises:**
 - **21 Sections: I to XXI** (numbered in Roman Numerals)
 - **96 Chapters** at the 2 digit level:
 - ❖ 1 - 76
 - ❖ 77 *reserved for future use in the HS*
 - ❖ 78 - 97
 - ❖ 98 & 99 *reserved for special uses by Contracting Parties*

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- **1,224 Headings** at the 4 digit level
 - **5,205 Subheadings** (commodity descriptions) at the 6 digit level
- **General Rules for the Interpretation of the HS (GIRs 1 to 6)**
- **Legal Notes**

The Harmonized System

- **Numbering Systems:**
- Sections are numbered in Roman numerals
 - E.g. I, II, III, IV,V up to XXI
- Chapters are numbered in Arabic numerals
 - E.g. 1, 2, 3 up to 97

The Harmonized System

- **Arrangement of Sections and Chapters**
 - SECTION I LIVE ANIMALS; ANIMAL PRODUCTS Chap. 1-5
 - SECTION II VEGETABLE PRODUCTS Chap. 6-14
 - SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES Chap. 15
 - SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPICED AND VINEGAR; TOBACCO AND MANUFACTURES TOBACCO SUBSTITUTES Chap. 16-24

The Harmonized System

- **Arrangement of Sections and Chapters**
 - SECTION V MINERAL PRODUCTS Chap. 25-27
 - SECTION VI PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES Chap. 28-38
 - SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF Chap. 39-40
 - SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) Chap. 41-43

The Harmonized System

- **Arrangement of Sections and Chapters**
 - SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK Chap. 44-46
 - SECTION X PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF Chap. 47-49
 - SECTION XI TEXTILES AND TEXTILE ARTICLES Chap. 50-63

The Harmonized System

- **Arrangement of Sections and Chapters**
 - SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR Chap. 64-67
 - SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE Chap. 68-70

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- **Arrangement of Sections and Chapters**
 - SECTION XIV NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METALS AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN Chap. 71
 - SECTION XV BASE METALS AND ARTICLES OF BASE METAL Chap. 72-83
 - SECTION XVI MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES Chap. 84-85

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- **Arrangement of Sections and Chapters**
 - SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT Chap. 86-89
 - SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF Chap. 90-92
 - SECTION XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF Chap. 93

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- **Arrangement of Sections and Chapters**
 - SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES
Chap. 94-96
 - SECTION XXI WORKS OF ART, COLLECTORS' PIECES AND
ANTIQUES Chap. 97
 - SECTION XXII SPECIAL TRANSACTIONS Chap. 98-99
(in the CET)

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- Goods are arranged in order of their degree of manufacture (stage of processing):
- Raw  Unworked  Semi-finished  Finished
Materials Products Products Products

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• Live Animals  Animal Hide & Skins  Leather Footwear

Chap. 1  Chap. 41  Chap. 64

Sect. 1  Sect. VIII  Sect. XII

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- The same progression exists within the Chapters and headings: e.g. Chap. 79

Raw Materials → Semi-finished & finished → Finished Articles

79.01,79.02 → 79.03,79.04 → 79.07

Unwrought zinc → zinc powders, zinc bars → pipe fittings

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- Section arrangement based on material content:
 - Vegetable Products of Section II (2)
 - Textiles and Textile Articles of Section XI (11)
 - Base Metals and Articles of Base Metal of Section XV (15)

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- Section arrangement also based on usage or function:
 - Vehicles, Aircraft, Vessels and Associated Transport Equipment of Section XVII (17)
 - Arms and Ammunition; Parts and Accessories Thereof of Section XIX (19)

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Structure:

- The HS is a 6 digit coded system:
- Numbers 1 & 2 represent the Chapter
- Numbers 3 & 4 represent the Heading & position of the heading within the chapter
- Numbers 5 & 6 represent the Subheading

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- E.g. 0808.10

Chapter

Heading & position
within the chapter

Subheading

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- **Chapters:**

- Titles are for ease of reference only
- Very general terms
- May cover a range of goods
- *Not legally binding*

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- **Headings:**
 - A specific grouping of goods
 - General description of goods
 - Where a heading is not further subdivided, two zeros are added
 - *legally binding*

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- **Subheadings:**

- A breakdown (subdivision, disaggregation) of headings
- Very specific descriptions of goods or groups of commodities except where the word “other” is used
- *Legally binding*

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- **“Other”:**
 - Recurring description found amongst the subheadings
 - Provides for the classification of goods not specifically identified by subheadings of a heading
 - A wide range of goods
 - Identified by the digit “9” or “8”
 - Allows for inserting additional subheadings without changing code numbers of existing subheadings

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- Some chapters are subdivided into sub-chapters e.g. Chapters 29, 39, 63
 - Sub-chapters are numbered using Roman numerals
 - Each sub-chapter has a title
 - Goods are classified according to the terms of the sub-chapters much like chapters

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- Punctuation Marks:
 - Comma
 - Semi-Colon
 - Colon
 - Full Stop/Period
- Key words:
 - and
 - or

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- Comma:
 - Used to separate items within a list or series
 - E.g. 42.02 Trunks, suit-cases, vanity-cases,.....
 - Used to set apart descriptors pertaining to the commodity
 - E.g. 41.15 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls;

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- In this example, the comma sets off descriptors
- The composition leather can be in slabs, sheets or strips and does not need to be in rolls
- However if presented in rolls, would qualify under this heading.

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- Semi-Colon:
 - Used to denote a full stop
 - Separates portions of headings into independent units
 - Always read what comes before and after the semi-colon as separate items to ensure proper classification

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- Activity

Look at the following headings and identify the groups of goods that would qualify to be classified in them:

70.18

38.10

34.01

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- Colon:
 - Indicates a list to follow i.e. further subdivisions have been made
 - E.g. 10.01 Wheat and meslin.
 - Durum wheat:
 - 1001.11 -- Seed
 - 1001.19 -- Other
 - Other:
 - 1001.91 -- Seed
 - 1001.99 -- Other

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Colon indicates a further subdivision at the two-dash subheading level

- Look at heading 82.01
 - The colon alerts the user to a list of hand tools
- Period:
 - Indicates the end of the descriptive text accompanying the heading or subheading
 - Only the articles therein can be classified under the terms of that heading

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- E.g. heading

42.02 Articles of apparel and clothing accessories, of leather or of composition leather.

- Key Words:

➤ “and” – adds further descriptors and conditions

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- E.g. heading:

64.03 Footwear with outer soles of rubber, plastics, leather *or* composition leather *and* uppers of leather.

“or” alternatives of materials classifiable within the terms of this heading: outer soles may be of rubber, plastic, leather or composition leather

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“and” adds a condition such that footwear of heading 64.03 have outer soles of various materials listed and uppers composed of leather

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- **Principles of the “Dash” System:**
 - Used where there is further subdivision of a subheading
 - Appears before the description of goods
 - One dash (-) is used at the 1st level of subdivision
 - The 5th digit is not zero
 - Two dashes (--) are used at the 2nd level of subdivision
 - The 6th digit is not zero

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- **Consider** headings: 02.05 & 02.06
- 02.05
- **0205.00 Meat of horses, asses, mules or hinnies, fresh, chilled or frozen**
 - No further subdivision
 - The 5th and 6th digits are 0s

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- **02.06 Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**
 - Further subdivisions
 - A dot between the 2nd and 3rd digits
 - At the first subdivision, the 5th digit is 1
 - No further subdivision
 - The 6th digit is 0
 - One dash (-) appears before the description of goods

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0206.10 - Of bovine animals fresh or chilled

(0206.20) – Of bovine animals, frozen:

0206.21 -- Tongues

0206.22 --Livers

0206.29 --Other

0206.30 – Of swine, fresh or chilled

(0206.40) – Of swine frozen:

0206.41 -- Livers

0206.49 -- Other

0206.80 – Other, fresh or chilled

0206.90 – Other, frozen

- From the above:
 - The 6th digit was not 0
 - Further subdivision
 - Use of two dashes (--) before the description
 - The tariff heading number for the one dash (-) subheading to be further subdivided is not usually written in the heading column
 - The subdivisions are in ascending numerical order

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- HS at the Regional and National Levels
- The Treaty of Chaguaramas was signed in 1973
- Revised in 2001 and established the CARICOM Single Market and Economy (CSME)
- Article 82 of the Treaty established the Common External Tariff:

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“ States shall establish and maintain a Common External Tariff in respect of all goods which do not qualify for Community treatment in accordance with plans and schedules set out in relevant determination of COTED”

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- The CET is in conformity with the HS:
- use all headings and subheadings together with their related numerical codes
- GIRs, all section notes, chapter notes and subheading notes

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- follow the numerical sequence of the HS
- no modifications permitted except textual adaptations for the purposes of domestic law
- CET is an 8 digit coded system for the classification of goods having 22 Sections and 98 Chapters.

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- Note that:
 - Rates of duty are not determined by the HS
 - Rates of duty do not determine the classification of goods
- In national law, the CET is the First Schedule to the Customs Act, Chap. 78:01
- Advised by Legal Notice publication
- Made by the President under Section 8 of the Customs Act, Chap. 78:01

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- Complementary publications of the HS:
 - The Alphabetical Index to the HS and the EN
 - The Explanatory Notes to the HS
 - The Correlation Tables
 - The Compendium of HS Classification Opinions

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- The Alphabetical Index:
 - No legal status
 - Facilitates references in the HS Nomenclature and the EN
 - Provides classification to the 6 digit subheading level
 - Lists references in alphabetical order in separate columns or all goods mentioned in the Section, Chapter and Subheading notes and the headings and subheadings of the HS
 - (look at alphabetical index)

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- The EN:
 - They are not legal
 - They constitute the official interpretation of the HS at the International Level
 - They provide a commentary on the scope of each heading offering explanations as to what is included in certain headings or subheadings
 - How certain section or chapter notes should be interpreted

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- How certain products of a heading are manufactured
- General information on various headings and subheadings

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- The Correlation Tables:
 - No legal status
 - Created to aid in the transposition from one HS to another e.g. from 2012 to 2017

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- The Compendium of Classification Opinions:
 - No legal status
 - These are classification opinions published by the WCO in respect of requests to determine the precise classification of products within the context of the HS

The Harmonized System

- GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM
- Rules are applied in hierarchical order:
- RULE 1:
 - Classification according to the terms of the headings and any relative Section or Chapter Notes and the following provisions

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- E.g. Car safety seats suitable for use for the carriage of infants and toddlers in motor vehicles or other means of transport. They are removable and are attached to the vehicle's seats by means of the seat belt and a tether strap.
- THN 9401.80.00
- Application of GIRs 1 and 6

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- Rule 2 (a):
 - Incomplete or unfinished article having the essential character of the complete or finished article e.g. bottle preforms
 - A complete or finished article presented unassembled or disassembled e.g. a bookcase in a box

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- E.g. Plastic bottle preform. Tubular in shape with one closed end and one open, threaded end to be closed with a cover.
- THN 3923.30.10
- Application of GIRs 1, 2(a) and 6
- (incomplete or unfinished article having the essential character of the finished article)

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- E.g. A bed from Malaysia made of teak presented in a single box consisting of the headboard, slats, legs, footboard and screws.
- THN 9403.50.00
- Application of GIRs 1, 2(a) and 6
- (A complete or finished article presented unassembled or disassembled)

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- Rule 2 (b):
 - Mixtures or combinations of materials or substances
- Rule 3 (a):
 - Heading providing the most specific description

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- E.g. Electric shavers for cutting hair with different blades.
- THN 8510.10.00
- Application of GIRs 1, 3(a) and 6
- (Most specific description when compared to heading 84.67 as tools for working in the hand with self-contained electric motor or in heading 85.09 as electro-mechanical domestic appliances with self-contained electric motor).

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- Rule 3 (b):
 - Material or component which gives the essential character
- Rule 3 (c):
 - When goods cannot be classified according to rules 3(a) and 3(b), classification will be under the heading which occurs last in numerical order among those which equally merit consideration

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- Hairdressing sets consisting of a pair of electric hair clippers (heading 85.10), a comb (heading 96.15), a pair of scissors (heading 82.13), a brush (heading 96.03) and a towel of textile material (heading 63.02), put up in a leather case (heading 42.02) :
 - THN 8510.20.00
 - Application of GIRs 1, 3(b) and 6
 - (Hair clippers considered to give the set its essential character among the other items)

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- A selection of vegetable oil, vinegar and an oil and vinegar combination, each with added ingredients, in separate hourglass-shaped glass bottles, presented together on a specially designed frame of metal (a stand) and put up in a set for retail sale. Each bottle is a composite good and contains one of the following three product combinations:

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- “Canola oil (low erucic acid rape oil), chilli pepper and black pepper;
- “Canola oil, balsamic vinegar, white vinegar and rosemary;
- White vinegar, chilli pepper, rosemary, apricots, salt, anti-oxidants and preservatives.

THN 2209.00.00

Application of GIRs 1, 3(c) and 6

(last in numerical order between headings 15.14 and 22.09)

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- Rule 4:
 - Goods classified under the heading appropriate to the goods to which they are most akin
- Rule 5 (a):
 - Cases and similar containers specially shaped or fitted to contain a specific article presented with the article for which it is intended e.g. guitar and guitar case

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- Rule 5(b):
 - Packing materials or containers are clearly for repetitive use
- Rule 6:
 - The subheading rule: classification shall be according to the terms of the subheadings and any related Subheading Notes

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Dispute Resolution:

A dispute can arise at the point of examination of imported goods, when the tariff classification is queried by the Examination Officer. If an agreement cannot be arrived at, the importer can request an impartial review by filing a dispute notice with the Classification Committee. This review must be requested no later than ninety (90) days after the date of the first examination.

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- **Advance Ruling:**

Advance rulings provide advance and predictable information to companies at their request and are granted for the convenience and guidance of importers.

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- Advance rulings and dispute resolutions can only be provided based on complete and accurate information on the goods, as supplied by the importer. The following is a list of requirements to facilitate the process:
- A full description of the goods including trade names, where applicable
- The composition of the goods

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- A brief description of the process by which the goods were manufactured
- The packaging of the goods
- The anticipated use of the goods
- The manufacturer's literature, drawings, photographs, schematics for the goods; or
- A sample sufficient to permit proper testing, chemical analysis, etc.

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- Sources of Information:
 - HS Classification Handbook
 - Customs and Excise Border Control System
<http://carib.customs.gov.tt:8080/asycuda/>
 - Customs Circular No. 9 of 2008

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Questions?

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Thank You