



# Tariff Classification Using the Harmonized Tariff Schedule: 2015 Edition

*Jan Seal*

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## **Tariff Classification Using the Harmonized Tariff Schedule: 2015 Edition** Jan Seal

"Tariff Classification Using the Harmonized Tariff Schedule" provides a background of the harmonized tariff schedule and its structure, the General Rules of Interpretation, including the additional rule applied by the United States with examples of each. A summary of the General Notes (includes trade agreements for the United States) is included plus more. The Harmonized Tariff Schedule is used by over 200 countries around the world, representing the majority of international trade. It is an international coding system for assigning a number to a good so that the first six (6) digits are the same no matter where it is imported around the world. Each country can further describe the good and add more digits and assign their own rate of duty. There are "General Rules of Interpretation" that have been created by the Customs Cooperation Council, informally known as World Customs Organizations. When classifying goods under the Harmonized System, on the language of the General Rules of Interpretation, section, chapter and subheading notes are to be consulted and applied. Incorrect classification can result in the wrong duty rate in the importing county and incorrect statistics reported in the exporting country – end result is severe penalties may be assessed against importers and exporters.

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