



SHIPPING BASICS AND LOGISTICS

IMPORT DUTY

J&T



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Import Duty

+ other import fees

- Value added tax
- Federal and provincial sales tax
- Customs brokerage /Entry preparation
- Customs bond
- Customs Fee (e.i. merchandise processing fee)
- Carrier disbursement / Handling fees
- Storage and inland transit



Disclaimer: The information provided in this presentation is intended for general informational purposes only. We encourage independent research directly with regulators and to seek professional advice as necessary.

Import Duty

Import Duty is primarily determined by three main factors

- HS Code / tariff classification
 - Country of Origin
- = % Duty

$\% \text{ Duty (x) Value for Duty} = \text{Resulting Duty Assessment}$

* Note that duty is sometimes based on volume, weight or other measurements rather than value

Useful Links

- [Import Duty](#)
- [HS codes](#)
- [Declaring a Value](#)

For Example: Cotton Pyjamas
HS Code Classification: 6207.11.00
Country of Origin: China
Rate of Duty: 17%

Value including shipping: \$1000
Duty Cost:
 $\$1000 \text{ (x) } 17\% = \170



Heading/ Subheading	Article description	Rates of Duty		
		1		2
		General	Special	
"8462	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above:			
8462.11.00	Hot forming machines for forging, die forging (including presses) and hot hammers: Closed die forging machines.	4.4%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, JP, KR, MA, MX, OM, P, PA, PE, SG)	30%
10	Used or rebuilt			
30	Other: Headers and upsetters, including cold headers.			
35	Mechanical transfer presses.			
55	Other.			

Duty is sometimes based on volume, weight or other measurements rather than value



Subheading		Article description	Rates of Duty		
			1		2
			General	Special	
[0712		Dried vegetables, whole, cut, sliced, broken, or in powder, but not further prepared: Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:]			
"0712.34		Shitake (<i>Lentinus edodes</i>):			
0712.34.10	00	Air dried or sun dried.	1.3¢/kg + 1.8%	Free (A*, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	22¢/kg +45%
0712.34.20	00	Other.	1.9¢/kg +2.6%	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	22¢/kg +45%".

International Resources for Finding an HS Code



United States
International Trade Commission

Updates to HS Tariff
Read More



Government of Canada
Gouvernement du Canada

Customs Tariff

Canada Export Development Corp



Canada Tariff Finder

Find tariff information in just a few clicks

Get started

US Census Bureau Find a HS Code



Schedule B Search Engine

DESCRIBE YOUR PRODUCT

Classify



Trade Tariff: look up commodity codes, duty VAT rates



Taxation and Customs Union

TARIC

税関

Japan Customs

Vietnam



VNTR
Vietnam National Trade Repository

<https://vntr.moit.gov.vn/what-is-hs-code>



NEW ZEALAND
FOREIGN AFFAIRS & TRADE
Manatū Aorere

TARIFF CLASSIFICATION

Australian Border Force

Chile



CHILE
ADUANAS
CUSTOMS

www.aduana.cl



Korea Customs Service

Singapore Customs:
Find My Harmonised System Code

Malaysia



JABATAN KASTAM DIRAJA MALAYSIA
Ekonomi Dipelihara, Sempadan Dikawal

Peru



SUNAT

Taiwan



Classification of Commodities and Regulation
經濟部國際貿易署 International Trade Administration

HS Codes

JET

Import Duty

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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62.07

Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.

-Underpants and briefs:

6207.11.00 00 - -Of cotton

LDCT, UST, MXT, CIAT,
CT, CRT, IT, NT, SLT,
PT, COLT, JT, PAT,
HNT, KRT, CEUT, UAT,
CPTPT, UKT: Free

NMB

17%

LDCT, UST, MXT, CIAT,
CT, CRT, IT, NT, SLT,
PT, COLT, JT, PAT,
HNT, KRT, CEUT, UAT,
CPTPT, UKT: Free

Country of Origin

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8462.11.00	10 Used or rebuilt Other: 30 Headers and upsetters, including cold headers..... 35 Mechanical transfer presses..... 55 Other.....			

Goods that qualify as originating via a free trade agreement can import duty free.

Qualifying goods via the African Growth and Opportunity Act (AGOA) and the Caribbean Basin Trade Partnership Act (CBTPA) can qualify for duty-free import.

 from goods ship versus their country of origin

Notes on Free Trade

- From Where Goods Ship From \neq To Their Country of Origin.
- Country of Origin Refers to where goods were manufactured or created

Rules of Origin (ROO)

- Rules of Origin are unique to each trade agreement
- Trade agreements have general rules of origin
 - As well as unique rules for certain categories such as textile and automotive
- Most modern trade agreement allow simpler certification statements versus having a separate certificate of origin.

Duty Free Import

- ✓ Rate of Duty for HS Tariff classification is 0%
- ✓ Qualifying Origin Goods via a Free Trade Agreement
- ✓ Personal effects, Carnets
- ✓ Low Value Duty Free Threshold/ De minimis



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