

# HS Codes & Tariff Classifications

**J&T**

The logo for J&T features the letters 'J', '&', and 'T' in a bold, blue, sans-serif font. A thick, orange, curved underline is positioned beneath the letters, starting under the 'J' and ending under the 'T'.

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Note: This Presentation include links  to referenced resources

# Most



Harmonized Tariff Schedule		
Heading/ Subheading	Stat. Sub- Fs	Article Description
4202 (con.)		Trunks, suitcases, vanity cases, attache cases, school satchels, spectacle cases, binocular cases, musical instrument cases, gun or similar containers; traveling bags, insulated beverage bags, toiletry bags, knapsack handbags, shopping bags, wallets, pouches, cigarette cases, tobacco pouches, tool bottle cases, jewelry boxes, powder cases and similar containers, of leather or of sheeting of plastics, of textile material, fiber or of paperboard, or wholly or mainly of such materials or with paper (con.); Trunks, suitcases, vanity cases, attache cases, school satchels and similar containers (con.); Other
4202.19.00	00	



## Fundamental for International Shipping

- A way to classify goods using a globally recognized system
- Importers and Exporters are responsible for correct classification (even if using a customs broker)

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Fundamental for International Shipping

# Harmonized System

## HS Code

## Tariff Classification



# HS Code

Country of Origin  
Value

= Resulting duty assessment

3307		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties:
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7301		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:
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3926.20.60	00	Plastic rainwear, including jackets, coats, ponchos, parkas and slickers, featuring an outer shell of polyvinyl chloride plastic with or without attached hoods, valued not over \$10 per unit
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8416.20.00		Other furnace burners, including combination burners
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4417.00		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:
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3926.20		Articles of apparel and clothing accessories (including gloves, mittens and mitts):
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7611.00.00		Aluminum reservoirs, tanks, or receptacles, of any material (other than compressed or liquefied gas), of capacity exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment
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7611.00.00		Aluminum reservoirs, tanks, or receptacles, of any material (other than compressed or liquefied gas), of capacity exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment
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# Tariff Codes and Product Classification

- A globally recognized way to classify goods for exports and imports
- Developed by the World Customs Organization (WCO)
- Each country have their own system built on WCO standards

**GRI**  
**General Rules  
of  
Interpretation**



# General Rules of Interpretation

## First General Rule of Interpretation:

The classification is based on the terms of the headings and any relative section or chapter notes. If the heading or notes do not expressly require a specific interpretation, the terms are to be taken in their usual trade sense.

The HS Code contains 6 digits that can be broken down into three parts.

Section XVI

MACHINERY AND MECHANICAL APPLIANCES

Chapter 85

Electric Machinery, etc.

Heading 8501

Electric motors and generators

Subheading 8501.10

Motors of an output not exceeding 37.5 W

# General Rules of Interpretation

## Second Rule of Interpretation: **Essential character**

When goods consist of different materials or are made up of different components, classification is determined according to the material or component that gives the goods their essential character. If that cannot be determined, it is classified based on the material or component that comes first in the numerical order of the headings.

SCHEDULE B NUMBER	DESCRIPTION	UOM
85.01	⊖ Electric motors and generators (excluding generating sets):	
8501.10	⊕ - Motors of an output not exceeding 37.5 W:	



SCHEDULE B NUMBER	DESCRIPTION	UOM
85.12	⊖ Electrical lighting or signaling equipment (excluding articles of heading 8539), windshield wipers, defrosters and demisters, of a kind used for cycles or motor vehicles; parts thereof:	
8512.40	⊖ - Windshield wipers, defrosters and demisters:	
8512.40.2000	-- Defrosters and demisters	No.
8512.40.4000	-- Windshield wipers	No.

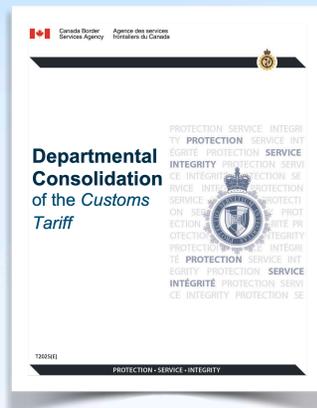
Canada's Rules of Interpretation is included on [Jet's blog on HS Codes](#)

# Understanding HS Codes

## Canadian, USA and other countries HS Codes

The first 6 digits of Canadian and US HS codes are the global standard. The difference between HS codes is usually in the following digits. The additional digits are reserved for each country to assign as needed.

- In Canada: The Harmonized schedule Canadian Customs Tariff
- In the United States: The Harmonized Tariff Schedule is via the USHTS
- All countries publish their own versions



Links to Canada and USA full tariff schedules are on [Jet's blog on HS Codes](#)



Note: A link these tools are included on [Jet's blog on HS Codes](#)



United States  
International Trade Commission

Updates to HS Tariff  
Read More



Government of Canada  
Gouvernement du Canada

Customs Tariff

Canada Export Development Corp



Find tariff information in just a few clicks

Get started

US Census Bureau Find a HS Code



Schedule B Search Engine

DESCRIBE YOUR PRODUCT

Q. Classify



Trade Tariff: look up commodity codes, duty VAT rates



Taxation and Customs Union

TARIC



税関  
Japan Customs

Vietnam



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

TARIFF CLASSIFICATION

Australian Border Force

Chile



www.aduana.cl

Singapore Customs:  
Find My Harmonised System Code

Malaysia



JABATAN KASTAM DIRAJA MALAYSIA  
Ekonomi Dipelihara, Sempadan Dikawal



Korea Customs Service

Peru



Taiwan



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

[HS Codes](#)



# Understanding HS Codes

## Generic Harmonized System (GHS) to Canada

Canada has a tariff classification process for qualified postal and courier imports. The system may be used in lieu of a more detailed classification. Some other countries offer similar options.

This gives the option to apply one of three generic Most-Favoured-Nation (MFN) tariff rates. Assessment on “special classification provisions” found in Chapter 98 of Canada’s Customs Tariff.



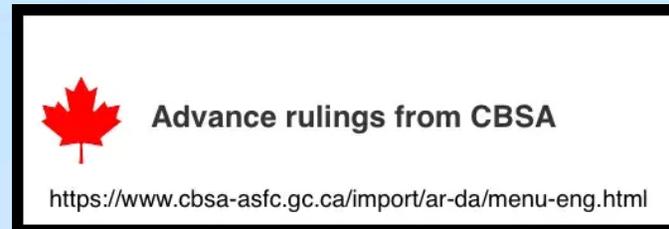
**GHS Tariff Structure**

Tariff Item	MFN Tariff	Preferential Tariff Treatment
9825.10.00	20%	e.g. UST/MT/ CT - Free
9825.20.00	8%	e.g. UST/MT/ CT - Free
9825.30.00	0%	e.g. UST/MT/ CT - Free

Source: CBSA Sept. 2021 presentation

# Advance Ruling

Companies can request and advance ruling to confirm they are applying the correct HS code. This is particularly helpful for difficult classifications and for high value imports. It can protect against a post entry audit claiming otherwise. Most customs authorities offer this type of service.



Note: A link these tools are included on  [Jetship's blog on HS Codes](#)

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