

Introduction to the Harmonized Tariff Schedule

The Harmonized Tariff Schedule of the United States, Annotated for Statistical Reporting Purposes (2008) (“HTS”), is published by the Commission pursuant to section 1207 of the Omnibus Trade and Competitiveness Act of 1988 (Public Law 100-418; 19 U.S.C. 3007).¹ The publication contains the legal text of the Harmonized Tariff Schedule, as amended and modified, together with statistical annotations established pursuant to section 484(f) of the Tariff Act of 1930, as amended (19 U.S.C. 1484(f)). Legal instruments and administrative actions affecting the 2007 edition of the HTS are set forth below in the section entitled “Changes in the Current Edition.” Information about statistical annotations is in the final section of the preface.

The legal text of the HTS includes all provisions enacted by Congress or proclaimed by the President. These legal provisions are the General Rules of Interpretation (GRIs); Additional U.S. Rules of Interpretation; General Notes; Chapters 1 through 99 (organized into Sections I through XXII), Section and Chapter notes, headings and subheadings through the 8-digit level (with their numbers, article descriptions, tariff rates and special tariff programs), Chemical Appendix, Pharmaceutical Appendix, and Intermediate Chemicals for Dyes Appendix. The classification of goods and interpretation of the HTS are the responsibility of U.S. Customs and Border Protection.

The GRIs, 4- and 6-digit nomenclature categories, and associated notes (not including Additional U.S. Notes) in Chapters 1 through 97 reflect the international nomenclature structure of the Harmonized Commodity Description and Coding System, pursuant to a convention administered by the World Customs Organization (WCO). Pursuant to this convention, which became effective for the United States as of January 1, 1989, the international nomenclature—and thus the provisions reflected in the HTS—is modified when the WCO makes changes in the text or in the classification of goods at the 4- or 6-digit level. The international nomenclature categories may be subdivided at the 8-digit U.S. rate line level to provide particular rates of duty or to make classification distinctions of U.S. interest. All rates of duty in the HTS are established by U.S. legal action. Pursuant to the 1988 trade act, changes in the international nomenclature structure are periodically reflected in the HTS by proclamation, the most recent of which became effective on February 3, 2007 (Pres. Proc. 8097 of Dec. 29, 2006), following a USITC investigation under section 1205 of that act; the proclamation annexes are contained in USITC publication No. 3898. **NOTE that this edition of the HTS does not contain updated change of tariff classification rules for all U.S. free trade agreements; only the rules for the U.S.-Australia Free Trade Agreement, the U.S.-Chile Free Trade Agreement, and the U.S.-Singapore Free Trade Agreement have been updated.** For information on all investigations under section 1205, consult the USITC publication’s list, available on the USITC web site.

The HTS also contains nonlegal statistical elements—namely, the annotations, notes, suffixes, units of quantity and other matters formulated under section 484(f) of the Tariff Act of 1930. Last, such elements as the Table of Contents, footnotes, Schedule C, Schedule D, alphabetical index, and Change Record are inserted for ease of reference only. The presence or absence of a footnote or the language contained in footnotes has no effect on the legal text or its interpretation, and users are encouraged to consult the Preface, the Change Record, and Chapters 98 and 99 to locate any provisions that may apply to specific goods. Procedures for requesting changes in statistical provisions of the HTS are set forth below.

¹ Section 1207(a) of the Act provides that “[t]he Commission shall compile and publish, at appropriate intervals, and keep up to date the Harmonized Tariff Schedule and related information in the form of printed copy...”. Section 1207(b) of the Act provides that the published copy of the HTS “shall contain--(1) the then current Harmonized Tariff Schedule; (2) statistical annotations and related statistical information formulated under section 484(f) of the Tariff Act of 1930 (19 U.S.C. 1484(f)); and (3) such other matters as the Commission considers to be necessary or appropriate to carry out the purposes enumerated in the Preamble to the [Harmonized System] Convention.” Parties attempting to classify goods or to ascertain rates of duty should be careful to consult the HTS, rather than the on-line trade dataweb or interactive tariff database presented at the USITC’s Internet site. The latter do not contain legal rules, notes or complete product descriptions, and it may be difficult to determine if provisions of chapter 98 or 99 apply to particular shipments.

Electronic Revisions to the Printed HTS

The on-line electronic revisions to the printed HTS are posted to the Commission's Internet site www.usitc.gov periodically as legal or statistical actions are made effective, along with links to published documents that may make changes to the HTS after the last posted revision. The entire tariff schedule is posted for each revision, even if no changes were made in some chapters. The Change Record for such a revision should be read in conjunction with the Preface's list of legal or statistical bases for the changes in the revision. While each Change Record in a printed annual edition or supplement contains all changes since the last printed document, the Change Record for each revision relates only to that revision. Printed editions of the HTS since its enactment have included the following publications: first (1989)—annual publication, 4 supplements; second (1990)—annual, 2 supps.; third (1991)—annual, 1 supp.; fourth (1992)—annual, 1 supp.; fifth (1993)—annual, 1 supp.; sixth (1994)—annual, 2 supps.; seventh (1995)—annual, 1 supp.; eighth (1996)—annual, 1 supp.; ninth (1997)—annual, 1 supp.; tenth (1998)—annual, 1 supp.; eleventh (1999)—annual, 1 supp.; twelfth (2000)—annual, 1 supp.; thirteenth (2001)—annual, 1 supp.; fourteenth (2002)—annual only (no supp.), fifteenth (2003)—annual, 1 supp.; sixteenth (2004)—annual, 1 supp.; seventeenth (2005)—annual, 1 supp.; eighteenth (2006)—annual, 1 suppl.; nineteenth (2007)—annual only (no supp.).

Changes in the Current Edition

The principal changes in this edition reflect Presidential Proclamation 8214 of December 27, 2007 (73 FR 1439, Jan. 8, 2008), To Adjust the Rules of Origin Under the United States-Chile Free Trade Agreement and the United States-Singapore Free Trade Agreement, effective as of Feb. 8, 2008. This Revision 1 also includes technical corrections to the previous 2008 HTS base version.

Statistical Reporting Under the HTS²

The statistical annotations contained in the HTS prescribe the statistical information to be supplied on customs entry and withdrawal forms or in electronic filings with respect to articles imported into the customs territory of the United States. Thus, this publication is designed to enable importers, customs brokers, Customs officers and other interested persons to determine both (1) the classification of and rates of duty applicable to imported articles, and (2) the requirements for reporting statistical data with respect to such imports. In addition, except as specified in the Notice to Exporters, this publication may also be used in place of the reporting codes of Schedule B for reporting exports on the Shipper's Export Declaration or under the program for electronic reporting of exports. The regulations and procedures of U.S. Customs and Border Protection and the Bureau of Census should also be consulted to ensure correct reporting and compliance with all requirements of those agencies.

Requests from interested parties or their representatives for changes in any of the requirements for statistical reporting must be directed to the Committee for Statistical Annotation of Tariff Schedules. Such requests should be submitted no later than April 1 for changes to be effective July 1, and no later than August 1 for changes to be effective January 1. Parties should specify whether the proposed change relates only to exports for purposes of Schedule B. These requests should be submitted to the Chairman at the address set forth below, or by electronic mail to: 484f@usitc.gov.

The Chairman
The committee for Statistical Annotation of Tariff Schedules
United States International Trade Commission

²Sec. 484(f) reads as follows:

"(f) Statistical Enumeration.--The Secretary of the Treasury, the Secretary of Commerce, and the United States International Trade Commission are authorized and directed to establish from time to time for statistical purposes an enumeration of articles in such detail as in their judgment may be necessary, comprehending all merchandise imported into the United States and exported from the United States, and shall seek, in conjunction with statistical programs for domestic production and programs for achieving international harmonization of trade statistics, to establish the comparability thereof with such enumeration of articles. All import entries and export declarations shall include or have attached thereto an accurate statement specifying, in terms of such detailed enumeration, the kinds and quantities of all merchandise imported and exported and the value of the total quantity of each kind of article."

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Such requests should indicate precisely the nature of each desired change, the proposed language sought to be inserted or precise language to be modified or deleted (including units of quantity to be affected), and detailed reasons in support of the requests. Confidential business information should not be submitted to the Committee. For requests relating to the HTS, the requestor should provide the names of associated importers and foreign manufacturers (when known) and indicate the countries from which the commodities are being imported. In general, a statistical category under which three (3) or fewer importers or exporters would likely report shipments will not be approved in the form requested, in order to avoid the disclosure of confidential business information.

Questions regarding the drafting or treatment of such requests should be addressed to the Committee, either by mail to the Chairman or by phone to (202) 205-2592.