

## Understanding GRIs

The first GRI explains that classification shall be determined according to the terms of the headings and any relative section or chapter notes, and then according to the additional five GRIs.

If a provision does not describe a given shipment clearly, a) says that any heading referencing particular articles includes those that are incomplete or unfinished, if they have the essential character of the named articles. The provision also covers unassembled or disassembled articles, such as “kits.”

If a tariff provision refers to a material or a substance, GRI 2(b) says that reference includes mixtures or combinations thereof. If a heading refers to goods “of” a particular material, the reference includes goods wholly or partly of that material; usually, the material that predominates by weight will determine classification.

According to GRI 3(a), where an article seems to fall into 2 or more headings, a more specific description should prevail over a general one. However, if each heading only refers to one or some of the materials making up a composite article or mixture, or the heading only covers some of the items put up in a set for retail sale, then the headings are considered to be equally specific, and the article is not yet classifiable. Such an article may then be classified based on its essential character, as explained in GRI 3(b). The last choice, if provisions really are equally specific, is to use the category that occurs last in numerical sequence (GRI 3(c)).

When nothing else in the descriptions and notes determines classification, GRI 4 says the goods should be put into the provision covering “the goods to which they are most akin.” This choice can be based on the goods’ character, purpose, description, etc.

GRI 5 deals with specially designed and fitted cases or containers (which are classified with the articles when shipped ensemble) and packing materials or containers (also classified with the goods, in most cases).

The Additional US GRIs address provisions dealing with articles based on their use, the tariff meaning of “parts,” and the treatment of mixtures of two or more textile materials.