

HS Codes & Tariff Classifications

The logo for JET, featuring the letters 'J', 'E', and 'T' in a bold, blue, sans-serif font. A thick, orange, curved line sweeps under the letters from the bottom left towards the right.

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Note: This Presentation include links  to referenced resources

Most



VIII 42-4		Harmonized Tariff Schedule
Heading/ Subheading	Stat. Rate	Article Description
4202 (con.)		Trunks, suitcases, vanity cases, attache cases, school satchels, spectacle cases, binocular cases, musical instrument cases, gun cases, similar containers; traveling bags, insulated beverage bags, toiletry bags, knapsack handbags, shopping bags, wallets, purses, 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)

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:
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:
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
8416.20.00		Other furnace burners, including combination burners
4417.00		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:
3926.20		Articles of apparel and clothing accessories (including gloves, mittens and mitts):
7611.00.00		Aluminum reservoirs, tanks, or material (other than compressed or liquefied gas), of any capacity exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment
7611.00.00		Aluminum reservoirs, tanks, or material (other than compressed or liquefied gas), of any capacity exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment



USEFUL INFORMATION REGARDING HS CODES

J&T



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.

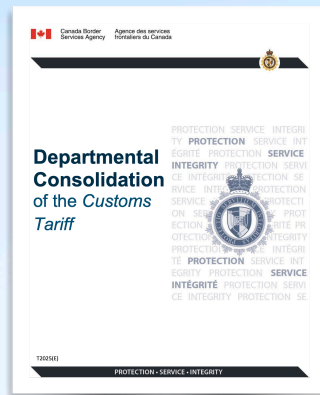
Canada's Rules of Interpretation is included on [Jet's blog on HS Codes](#)

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



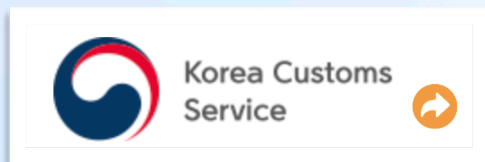
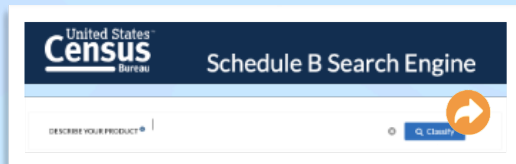
Links to Canada and USA full tariff schedules are on [👉 Jet's blog on HS Codes](#)



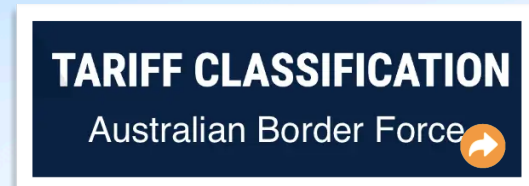
Note: A link these tools are included on [Jet's blog on HS Codes](#)



US Census Bureau Find a HS Code



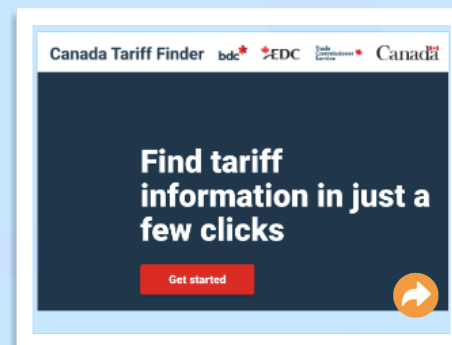
Peru



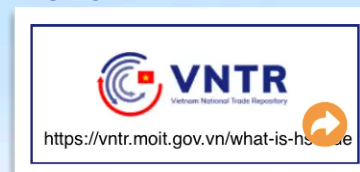
Taiwan



Canada Export Development Corp



Vietnam



Chile



Malaysia



[HS Codes](#)

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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.



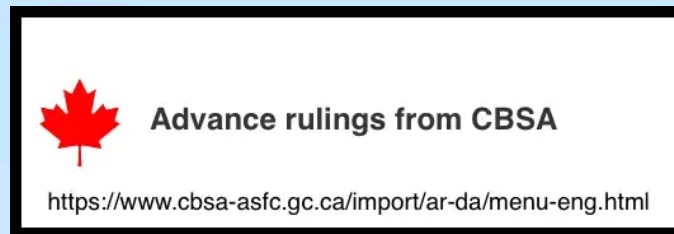
GHS Tariff Structure

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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